THE YOUNG BOOK-KEEPER'S Aſſiſtant:

SHEWING HIM,

In the moſt plain and eaſy Manner,

The ITALIAN Way of Stating

DEBTOR and CREDITOR;

WITH

Proper and inſtructive Notes under every Entry in the WASTE-BOOK, where neceſſary, by which the Method of Journalizing is rendered more eaſy and intelligible; and alſo the like Notes in the JOURNAL and LEDGER, inſerted by way of Information, how to poſt the JOURNAL, and correct Errors in the LEDGER: Wherein there is a great Variety of Examples, not only in the common and ordinary Way of buying and ſelling, but in that of trading beyond the Seas, both for a Merchant's Self and in Company. All which is contained in two Setts of Books, directing the Learner, not by Precept only, but by Example, how to draw out a new Inventory from the old Books, and inſert it in the new ones; and the Trade continued as if it were in the real Shop or 'Compting Houſe.

To which is annexed,

A SYNOPSIS or COMPENDIUM

OF THE

Whole Art of ſtating DEBTOR and CREDITOR,

In all the Circumſtances of BOOK-KEEPING, both in Proper, Factorage and Company Accompts, Domeſtic and Foreign.

THE WHOLE

Deſigned for the Uſe of Schools in *Great-Britain* and *Ireland*, and in the *Engliſh* Plantations and Colonies abroad; for the Help and Aſſiſtance of Merchants in their ſeveral 'Compting-Houſes; and for young Gentlemen at their firſt Entrances on their Mercantile Apprenticeſhips.

The like for Benefit to the Scholar and Eaſe to the Maſter, not extant.

The TENTH EDITION.

By THOMAS DILWORTH,

Author of the NEW GUIDE to the ENGLISH TONGUE;
SCHOOLMASTERS ASSISTANT, &c. &c.

LONDON:

Printed and Sold by RICHARD and HENRY CAUSTON (Succeſſors to the late Mr. HENRY KENT) at the Printing-Office, No. 21, in *Finch-Lane*, near the *Royal-Exchange*. MDCCLXXXVII.

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NEW AND COMPLETE

DESCRIPTION

OF THE

TERRESTRIAL and CELESTIAL

GLOBES,

With their ſeveral USES.

In EIGHT PARTS.

CONTAINING

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II. A ſhort but comprehenſive Syſtem of the Geography of the Terreſtrial GLOBE.

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IV. The Conſtruction of the *Analemma*, with its Uſe on the Terreſtrial GLOBE, in Seven Problems.

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VI. A Continuation of the Uſe of the Terreſtrial GLOBE, exemplified in Fifty-ſix Paradoxes, with their Solutions; diſtinguiſhed into Geographical, Philoſophical, and Aſtronomical.

VII. The Uſe of the Celeſtial GLOBE; exemplified in Twenty-ſix Problems, with very eaſy Directions to obtain their Solutions, to which is prefixed a ſhort Account of the *Copernican* Syſtem, and a ſhort Explanation of the latter Part of PARKER's Ephemeris.

VIII. A Continuation of the Uſe of the Celeſtial GLOBE, exemplified in Twenty Nautical Problems, for finding the Latitude at Sea; with the like eaſy Solutions.

To which is annexed,

An APPENDIX,

Concerning the Nature and Uſe of the ORRERY,

Or PLANETARIUM.

The Whole, interſperſed with uſeful and inſtructive *Notes*, is deſigned and adapted for the Uſe of Schools, in *Great-Britain* and *Ireland*; and in the *Britiſh Colonies* and *Plantations* abroad.

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To the Worthy

Merchants and Tradesmen of the City of London.

Gentlemen!

As the major Part of your Children, among other Branches of Literature, are educated in the Principles of Book-keeping (a Science which all Men ought to be acquainted with, but highly worth the Attention of every one concerned in Trade) permit me to put into your Hands the following Treatiſe; which, as it is calculated in the moſt plain, and therefore eaſy Manner, I flatter myſelf will not be unacceptable. Your Approbation of the ſame will very much encourage,

Gentlemen!

Your moſt humble,

And obedient Servant,

Thomas Dilworth.

THE PREFACE.

AMONG the ſeveral Writers on the Subject of Book-keeping, one would imagine that it was quite exhauſted, and no more Room left for any thing elſe to be ſaid; but as I write not ſo much for the Advancement of the Art itſelf (that being brought to a Degree of Perfection not eaſily to be amended) as for the Eaſe of the Teacher, and to ſave him both Trouble and Time, as well as for the greater Improvement of the Learner, I hope this Treatiſe will be the better accepted.

There is but one that I have ſeen, *viz.* Mr. *Webſter*, who has gone before me in the Method I have choſen, and to him I muſt own myſelf indebted for the Plan: but as that Performance is by much too ſhort; for that, and ſome other Reaſons, it gave Occaſion for the Appearance of the following Sheets.

I have, in this Attempt of mine, very much enlarged on the Subject, and have taken in, if not all the common Caſes, at leaſt the major Part of them, together with many others that are more curious, yet not leſs uſeful; and have given ſuch full Explanations on each Entry in the Waſte-Book, and in ſome Places in the Journal and Ledger, that the Teacher has abundantly leſs Trouble than formerly, in attending his Pupils; many Words ſaved; and, I think, but with Submiſſion to better Judges, the Whole made ſo clear and intelligible, that any Tutor may venture to teach by this Book with all the Pleaſure that he can deſire.

The Method of balancing the old Ledger, and drawing an Inventory from the ſame, in order to begin new Books, is not here taught by Precept, but by Example: And to make this appear the plainer to the Pupil, he is ſhewed how this muſt be done by doing it; the whole Trade for two Months being cloſed, and properly balanced, and an Inventory drawn from thence, and the Trading carried on for ten Months more, without any Interruption. He is alſo actually taught how to balance an Accompt full written, and to remove the ſame to another Folium, as in the Caſh-Book, and likewiſe to correct an Errror committed in the Ledger, by placing any Sum of Mony, or Parcel of Goods, to a contrary Accompt; I ſay the Pupil is not told this barely by Precepts, but informed by Examples, he being obliged to do thoſe Things himſelf; Errors being made on Purpoſe to give him an Opportunity of properly correcting them. Yet, by the Way, I do not think every Error that may be committed by a good Book-keeper is to be corrected after this Manner: For though to correct a whole Entry in the Ledger, by eracing or obliterating it, is no way juſtifiable, yet a wrong Figure may be, by a light Hand, and a good Penknife, ſo neatly altered, as that a good Eye can ſcarcely diſcern it.

The ſeveral Journal Entries, relating to the receiving and paying of Mony, though omitted by ſome Book-keepers are yet uſed by others, and therefore I have placed them in the Journal as well as in the Caſh-Book, judging it moſt convenient ſo to do for the Learner's ſake, that he may underſtand them the better.

Its Bulk I think cannot reaſonably be objected againſt, ſince a Repetition of Examples rather ſerve to give the Learner a good Idea of them, and eſtabliſh them in his Memory, than hinder his Progreſs; while ſingle ones are as ſoon forgot as learnt; and a continual Succeſſion of new Paſſages is ſo far from helping the Learner, that they only ſerve to thruſt out one another. Yet if any Teacher ſhould think the whole too large, as it ſtands divided into two Parts, he may uſe which he pleaſes, but for own Part I ſhall uſe both.

If any Merchant ſhould object againſt it, as not falling in with his particular Method; I would obſerve that the preſent Manner of treating the Subject was

choſe

choſe before any other, as being the eaſieſt and plaineſt for the Pupil. Shorter Ways, by experienced Book-keepers, may be uſed at Pleaſure; but to a Perſon who is to begin with the firſt Rudiments, and in whom the Foundation muſt be laid, before the Superſtructure can be raiſed, every difficult Paſſage ought to be cleared up, and the whole ſuited to his Underſtanding.

It is very certain that the Method of Book-keeping, by double Entry, may be applied to every other particular Sort of Buſineſs, ſuch as the Tradeſman, Farmer, Army, Ship, *&c.* as well as the Merchant; yet, becauſe each Trade has always ſomething peculiar to itſelf, it was thought more adviſeable to follow that of the Merchant, rather than any other, as being the moſt general; a good Underſtanding of which, will enable any Tradeſman, of what Denomination ſoever, to keep his Books, both according to double Entry and his particular Calling.

The Letter *J*, being put at the Beginning of every Entry in the Waſte-Book, ſignifies that *that* Entry is Journalized.—The ſeveral Figures at the Beginning of each Journal Entry, ſignifies their being poſted; the upper Figure denoting the Dr. Side, and the lower Figure the Cr. Side.—The Columns, in the Ledger, next after the Day of the Month, both in the Dr. and Cr. Sides, ſhew the particular Pages in the Journal where thoſe Entries were taken from.—And, in the ſame Columns, the Letter R ſignifies Reſt or Remainder on the Balance of that particular Accompt where it is placed.—The Column in the Dr. Side next before the Mony, ſhews the Page where that particular Entry ſtands on the Cr. Side, and the like Column on the Cr. Side, ſhews the Page where each particular Entry ſtands on the Dr. Side.

That a Treatiſe of this Kind is preferable to written Copies, is, I think, ſo clear, that it is beyond a Diſpute, inaſmuch as written Copies not only rob the Maſter of a great deal of his Time, but are ſo liable to be defaced, that it is very hard for him to ſupply his Scholars with a ſufficient Number of them, eſpecially in ſome of our Academies, where the Teaching runs pretty much this Way.

There is a ſmall Difference between the two Ledgers, with regard to the balancing them: The firſt being only for two Months, every Accompt is kept open till the final cloſing; whereas in the ſecond, every Accompt is balanced as ſoon as it is made even, and Lines of Separation are drawn to make it appear ſo at firſt Sight, after which it begins again afreſh, and ſo on.

To ſpeak fully of all the Books that are uſed in an Accompting-Houſe in ſuch a Syſtem as this, would be altogether uſeleſs, and therefore needleſs; yet, that the Learner may have ſuch an Indea of them as is neceſſary here, I will give him a Definition of them all, which I preſume will be a ſufficient Introduction. And,

1. The Waſte-Book, is that wherein is wrote whatever occurs in the Buſineſs of Merchandizing, whether buying, ſelling, exchanging, bargaining, ſhipping, *&c.* ſetting down firſt the Day of the Month, and the Year, and beneath that, expreſſing all the Buſineſs done on that Day, together with the Mark, Weight, Meaſure, *&c.* of each Commodity bought, ſold, received, delivered, or bargained for that Day; as alſo the Contract in buying and ſelling, be it for ready-Mony, Time, or Barter; drawing a Line between each particular Parcel for Diſtinction ſake. It always begins with the Inventory of a Merchant's Effects and Debts, and contains a compleat Record of every Tranſaction of his Affairs, with all the Circumſtances, in a plain Narration of Matter of Fact; every Tranſaction following another in the Order of the Dates.

Note, Any one may write in this Book that is of ordinary Capacity, and therefore it ought to be always ready at Hand for this Purpoſe.

2. The Journal is, in effect, the ſame with the Waſte-Book, it being a compleat Tranſcript thereof, in the ſame Order of Time, but in a different Style, with a Line between each particular Parcel. And whereas the Waſte-Book expreſſes

every

every Tranſaction in a ſimple Narration of what is done, and according to the Capacity of thoſe who underſtand nothing at all of Book-keeping or Accompts, the Journal diſtinguiſhes the Debtors and Creditors as a Preparation for the Ledger: So that no one can poſt out of the Waſte-Book into the Journal but he who underſtands well the Method of Book-keeping.

Note, To an experienced Book-keeper, a Journal without a Waſte-Book, or a Waſte-Book without a Journal is ſufficient.

3. The Ledger is a large Volume, containing all the Tranſactions of a Man's Affairs, in ſuch Order, as that thoſe belonging to every different Subject lie together in one Place; making ſo many diſtinct or ſeveral Accompts. In this Book all the Accompts diſperſed in the Journal are drawn out and ſtated in Debtor and Creditor. To form each Accompt two Pages are required, oppoſite to each other; that on the left Hand ſerving for Debtor, the other for Creditor; by which Means, at any Time, whenever the Merchant pleaſes, he may be ſatisfied how his Eſtate is in general; or how any particnlar Accompt of Men, Mony, or Wares ſtand: And for the more readily turning to any particular Accompt, the Ledger has always an Alphabet prefixed to it.

Note 1, The Title of every Accompt ought to be entered in this Book, in a Text-Hand on the Dr. Side; and on the Cr. Side, in the ſame Text-Hand, per Contra Cr.

2. Turn to the Alphabet, and under ſuch Letter as the Title begins with, write down the ſame Title, with the Number of the Page or Folium, where that Accompt is entered.

4. The Debt-Book; in which is entered the Day wherein all Sums become due, whether to be paid or received, by Bills of Exchange, Merchandizes, or otherwiſe, to the End, that by comparing Receipts and Payments, Proviſion may be made in Time for a Fund for Payment; by receiving Bills, *&c.* due, or taking other Precautions.

Note, Accompts in this Book, like the Ledger, muſt be on two oppoſite Pages: the Monies to be received to be placed on the Left-Hand, and thoſe to be paid, on the Right-Hand.

5. The Caſh-Book, in which is entered all the Sums received and paid daily: It is called the Caſh-Book, becauſe it contains, in Debtor and Creditor, all the Caſh that comes in, and goes out of the Merchant's Stock; and uſually, once in a Month, is transferred into the Ledger.

Note, By this Book, a Merchant may know, at any Time, what ready Mony he has by him, without the Trouble of telling it over.

6. The Invoice-Book; which contains an Accompt of all the Goods which a Merchant ſhips off, either for his own Accompt, or for others in Commiſſion, according to the Bills of Lading, with the whole Charges, till on board.

Note 1, The Uſe of this Book is to ſave the Journal from Eraſures, inevitable in taking Accompts or Invoices of the ſeveral Goods received, ſent, or ſold; where it is neceſſary to be very particular, and to render thoſe Invoices eaſier to be found, than they can be in the Waſte-Book.

2. The Form of an Invoice of 100 qrs. of Wheat, as mentioned *April* 1; in the ſecond Waſte-Book, will run thus; *viz.*

March 8, 1787.

Invoice of 100 qrs. of Wheat in Sacks, ſhip'd on board the good Ship *Swan*, *William Lyon*, Maſter, and conſign'd to *Jacob Van-Hoove* of *Amſterſtam*, for the Accompt of *John Simmons*, of *London*, Merchant: Mark'd and number'd as *per* Margin.

		l.	*s.*	*d.*
	100 qrs. of Wheat, at 12*s.* *per* qr.	60	0	0
	200 Sacks at 1*s.* each	10	0	0
JVH	Meeterage	2	0	0
JS	Porterage at 1*s.* 6*d.* *per* qr.	7	10	0
N° 1 to 100	Cartage	5	18	4
	Lighterage	3	0	0
	Freight at 2*s.* *per* qr.	10	0	0
		98	8	4
	Commiſſion on 98*l.* 8*s.* 4*d.* at 1 *per Cent.*	0	19	8
		99	8	0

7. The Factorage-Book, which contains an Account of what a Merchant receives to ſell in Commiſſion for others, with all Charges, and of the Diſpoſal thereof.

Note 1, This is only a Copy of the Employer's Accompt of Goods, in the Ledger, in the Language of the Waſte Book, but muſt be number'd into Foliums like the Ledger.

2. The Form of a Factorage Accompt of the Receipt and Diſpoſal of Paper, Holland and Long Lawn, as mentioned *June* 2, 5, 8 and 12, will run thus; *viz.*

June 12, 1787.

Factory of 1000 Reams of fine Paper; 120 Pieces of Holland; and 100 Pieces of Long Lawn; received from on board the *Dolphin*, *Jacob Swaert*, Maſter, for Accompt of *Abraham Van-Schooten*.

Dr.

	l.	*s.*	*d.*
To Freight — — — —	22	6	8
Cuſtom on 1000 Rms. at 2*s.* 2*d.*	108	6	8
120 Ps. Holland, ea. 20 Ells, at 4*d.*	40	0	0
100 Ps. Long Lawn, at 2*s.* —	10	0	0
Lighterage — — — —	3	0	0
Waterage — — — —	4	12	6
Cartage — — — — —	3	17	4
Porterage — — — —	3	14	4
Warehouſe Room — — —	1	0	0
	196	17	6
Commiſſion on 910*l.* at 4 *per Cent.*	36	8	0
Neat Proceed — — — —	676	14	6
	910	0	0

Per Contra

Cr.

1787		*l.*	*s.*	*d.*
June 5	By Sale of 1000 Rms. of Paper, at 6*l.* *per* Rm.	300	0	0
8	By Sale of 120 Pieces of Holland, at 3*l.* *per* Piece — — —	360	0	0
12	By Sale of 100 Pieces of Long Lawn, at 2*l.* 10*s.* *per* Piece — — —	250	0	0
		910	0	0

8. The Acquittance or Receipt-Book, in which, every one, to whom Mony is paid, muſt give his Receipt for the ſame, expreſſing for whoſe Uſe, or upon what Accompt the ſame is received.

9. The Book of Charges of Merchandize, wherein is entered the Charges of every Commodity bought, received, ſhipped, or ſold, whether for Proper, Factorage, or Company Accompt.

10 The Book of Houſe-Expenſes; wherein is inſerted whatever is daily expended in Houſe-keeping, together with ſome other Articles not occurring in Trade, as may be ſeen in the Book of Houſe-Expenſes following.

Note, This Book is neceſſary for Merchants, Factors, and Tradeſmen of all Kinds, to know their yearly Expenſes.

11. The Letter-Book, which contains the Copies of all ſuch Letters as a Merchant ſends, either Inland or Over-ſea, eſpecially ſuch as relate to Trade.

Note 1, When an Anſwer is received, it will be convenient to expreſs, at the End of the foregoing Letter, the Date of that which came for an Anſwer.

2. When Letters are received they ſhould be carefully folded up, and indorſed with the Perſon's Name it came from, the Place where it was dated, with the Date, the Time that you received it, and by what conveyance it came.

3. When an Anſwer is return'd to any Letter received, note upon the Letter the Time of anſwering it.

12. The Remembrancer or Note-Book, which, for the Help of the Memory, contains ſuch Buſineſs as the Merchant is to go about.

Note, This is a ſmall Pocket-Book uſed by ſuch Merchants or Tradeſmen as have a Multitude of Buſineſs to go through, and when ſuch Buſineſs is performed as is therein mentioned, it may be known by ſome private Mark thereon, or by Obliteration.

Among the forementioned Books, the Waſte-Book, Journal and Ledger are held to be eſſentially neceſſary; the reſt are auxiliary, of which the Caſh-Book, Book of Houſe-Expenſes, and of Charges of Merchandize, ſerve to eaſe the Ledger; the reſt are kept ſome by one Merchant or Trader, ſome by another, according to the Nature and Circumſtance of his Way of Dealing in the World.

It is generally agreed on, that it was the *Italians*, particularly thoſe of *Venice*, *Genoa* and *Florence*, who firſt introduced the Method of keeping Books double, or in two Parts: hence among us it is called the *Italian* Method.

And now having finiſhed the Definitions and Detail of the Books uſed in the Accompting-Houſe, I ſhall beg Leave to make an Obſervation of another Kind.

Some

PREFACE.

Some (few) Inſtructors of Youth, propoſe to teach Book-keeping in ſix Weeks, ſome in a Month, and ſome in twenty-four Hours, and all of them, in their own propoſed Times, engage to make their Pupils compleat Maſters of the Art: But whatever their Pretenſions may be, this Treatiſe (though inferior to none of them) has none ſuch; nor can it be done in ſo ſhort a Time, the Reaſon being very obvious. For,

Firſt, Whoſoever learns Book-keeping, is to ſuppoſe himſelf not at School, but in the 'Compting-Houſe, where Examples in Arithmetic are propoſed out of the ordinary School Way. Now if every ſuch Example be wrought (as it ought to be) and not taken upon Truſt, this will oblige the Pupil to run over his Arithmetical Rules in his Mind, and there faſten them ſecurely. This is a Work of Time.

Secondly, The Method of ſtating Debtor and Creditor conſiſts wholly of Words; and has no Connection at all with the Arithmetical Part, being quite different from it, and conſequently is a Work where ſound Reaſon and Judgment are called in to aſſiſt: And here it is neceſſary for the Pupil ſo to underſtand this Part, as, upon Sight of the Waſte-Book, to be able to journalize and poſt any Paſſage therein, which is alſo a Work of Time.

Thirdly, If to the two former be added the Time that muſt neceſſarily be taken up in writing out a fair Waſte-Book, Journal and Ledger, I think it will very evidently appear, to any conſiderate Perſon, that all this can't be done in ſix Weeks, much leſs in twenty-four Hours. Such haſty Performances in Book-keeping, or in any other Branch of Literature, being more likely to produce a crazy and tottering Building, ſubject to fall at every Blaſt, if not wholly undermine it, rather than make it firm and laſting. And

In order to render the following Treatiſe ſtill more uſeful, as well to Merchants themſelves, in their 'Compting-Houſes, as to Pupils during the Time of their Inſtruction in this neceſſary Science, I have placed at the End, a Synopſis or Compendium of the whole Art of Book-keeing, in which is comprized particular Rules for ſtating Dr. and Cr. in all the Caſes that can poſſibly happen in the whole Courſe of a Merchant's Dealings, whether by himſelf, or in Company, Foreign or Domeſtic: Nothing of this Kind, in ſo full a Manner being any where extant that I know of.—Leſs than all this, in Juſtice to the Subject, I could not ſay; and more I think there is no Occaſion for in this Place, ſince the many uſeful and inſtructive Notes, which are interſpered in almoſt every Page, ſufficiently ſpeak for themſelves, and declare the Utility of the whole Work.

Upon the Whole; as I was not willing to thruſt it into the World, without ſubjecting it to a very impartial Examination, I applied to my good and worthy Friend Mr. *William Mountain*, F. R. S. Teacher of the Mathematicks, at *Shad-Thames*, who being a very able Judge of the Subject, and whom I eſteem *Inſtur omnium*, or in other Words, *Nulli ſecundus*, very readily granted my Requeſt, and honoured me with his kind Remarks, for which I beg Leave here to return him my hearty Thanks.

One Word more: As my *Schoolmaſters Aſſiſtant* is made uſe of in many Schools, and increaſes in its Sale; ſo I am not out of Hope that this alſo will meet with the like Approbation; it being compoſed for the ſame Reaſons which that was, *viz.* for the Eaſe of the Teacher, and the Benefit of the Learner. Alſo,

As ſome Errors crept in through Inadvertency, and eſcaped Correction in the former Editions; I have been at the Pains to go over the Whole again, in the minuteſt and moſt circumſtantial Manner. However, if the kind Reader ſhould meet with any Error in the following Work, as it is not impoſſible but he may, notwithſtanding the greateſt Care to the Contrary; he is deſired to correct it with his Pen, and then all will be right.

THE

The WASTE BOOK.

LONDON, *January* 1, 1787.

An INVENTORY of my whole Estate, consisting of Mony, Goods and Debts, owing to and by me *John Simmons*, taken this Day; and is as follows, *viz.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
J.	*Imprimis*, I have in ready Mony - -	8000	0	0			
J.I.C.	*Item*, 19 Hhds. of Tobacco, qt. 63 *C.* 1 *qr.* 14 *lb.* at 4*l.* 14*s.* *per C.*	297	17	3			
J	48 Bags of Pepper, qt. 1026 *lb.* at 16*d.* *per lb.* - - - - -	68	8	0			
J.I.L.	16 Pipes of Canary, at 25*l.* *per* Pipe - - - - - - -	400	0	0			
J.S.C.	30 Bags of Hops, qt. 109 *C.* 1 *qr.* 12 *lb.* at 2*l.* *per C.* - - -	218	14	3¼			
J.B.A.	10 Hhds. of French Wine, at 27*l.* *per* Hhd. - - - - - -	270	0	0			
J.	20 Pieces of Holland, qt. 384 Ells, at 3*s.* *per Ell* - - - -	57	12	0			
J.	10 Pieces of Broad Cloth, qt. 180 Yards, at 10*s.* *per* Yd. -	90	0	0			
J.	7 Pieces of Shalloon, qt. 100 Yds. at 2*s.* 4*d.* *per* Yd. -	11	13	4			
J.	5 Pieces of Drugget, qt. 60 Yds. at 3*s.* 6*d.* *per* Yd. - - -	10	10	0			
J.	*Thomas Preston*, Esq; owes me on Demand - - - - -	100	0	0			
J.	Sir *Robert Johnson* owes me - -	476	0	0			
J.	*John Herbert* owes me - - - -	250	0	0			
J.	Capt. *John Smith* owes me (to pay the 18th Instant) - -	580	0	0			
					10830	14	10¼

I am indebted as follows,

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
J.	To Capt. *William Andrews* on Demand - - - - - -	270	0	0			
J.	To Sir *Humphrey Parsons* (to pay the 8th Instant) - - -	100	0	0			
J.	To *William Baker*, Esq; (to pay the 17th Instant) - - -	150	0	0			
J.	To Mr. *William Warner* - -	15	13	0			
					535	13	—

Note 1. The first Thing that a Merchant begins Trade with is his *Stock*: And the first Thing that he opens his Books with is the *Inventory* of that Stock, together with his ready *Mony* and *Debts* owing to and by him.

Waste Book

London, *January* 1, 1787. | *l.* | *s.* | *d.*

2. This *Inventory* being first placed in the *Waste Book*, as above, you must next open the *Journal* with the same, and there first make *Sundry Accompts* Drs. to *Stock* for the whole Sum (except what you owe) because each Particular, there mentioned, is a Part of Stock, and then mention the Particulars, as they are in the *Journal*.

3. Then for the several Sums, which you owe, make *Stock* Dr. to *Sundry Accompts* for the whole Sum: and then name each Man and the respective Sum due to him. This is *Journalizing*.

2

J. Sold 8 Pieces of Holland, qt. 132 Ells, at 3*s.* 4*d.* *per* Ell, for ready Mony — — — — — — — — — 22 — —

Note 1, As the *Holland* is disposed of, and the Mony received for it at the same Time; it is not necessary to know to whom it was sold, but make the *Mony* received, *i. e. Cash* Dr. to the *Holland* for the Value, and let the *Holland* be made Cr. by *Cash*, for the Quantity sold and the said Value.

2. Whatever is made Dr. belongs both to the *Journal* and *Ledger*, but whatever is made Cr. both in this Place and hereafter, belongs to the *Ledger* only, because there the Entry is double.

3

J.B.A. Sold *Brandon George* 2 Hhds. of *French* Wine, at 28*l.* 10*s.* *per* Hhd. to pay in one Month — — — — — 57 — —

Note, As the *Wine* is sold, but not paid for, it is natural, in this Case, to make *Brandon George* Dr. for the same, and let *French Wine* be made Cr. by *Brandon George* for the Quantity sold, and the Value thereof.

4

J.T.P. Bought of *Thomas Preston*, Esq; 5 Hhds. of *Oporto* Wine, at 7*l.* *per* Hhd. — — — — — — — — — 35 — —

Note 1, As the *Wine* is bought, but not paid for, you necessarily become Dr. to *Thomas Preston* for the same: But as you are not to erect an Accompt of yourself, and because the *Wine* is now become a Part of your *Stock*; so you must make *Oporto Wine* Dr. to *Thomas Preston* for the Quantity bought and its Value, and *Thomas Preston* Cr. by *Oporto Wine* for the said Value.

2. As *Thomas Preston* stands indebted already to you in the Sum of 100*l.* it looks like a Contradiction to write yourself his *Debtor*, when the Goods you receive are not equal in Value to the Sum first due: But (in the Language of the Book-keeper) this is not to be regarded, since the Wine, which you receive of him is only in Part of Payment, and therefore lessens the Debt by so much as it is worth.

5

J. Sold *Samuel Fairman* 1 Hhd. of *French* Wine for — — 28 — —

Note, Here 'tis plain that as you have sold the *French Wine* to *Samuel Fairman*, he must be your Dr. Hence if you make *Samuel Fairman* Dr. to *French Wine* for the Worth of it; and *French Wine* Cr. by *Samuel Fairman* for the Quantity, as well as the Value, it will be right.

London, *January* 6, 1787.

		l.	s.	d.
J.T.P.	Sold *Elias Skinner* 3 Hhds. of *Oporto* Wine, at 9*l. per* Hhd. to pay the 12th Inſtant – – – – – – –	27	—	—
	Note, This Entry is of the ſame Nature with the former, and therefore you muſt make *Elias Skinner*, Dr. to *Oporto Wine*, for the Value; and *Oporto Wine* Cr. by *Elias Skinner* for both Quantity and Value.			
	7			
J.	Received of Sir *Robert Johnſon* in Part – – – – –	100	—	—
	Note 1, By the Inventory, it appears that Sir *Robert Johnſon* owed you 476*l.* but as no Eraſements are to be made in Merchantile Books; ſo you have no other Way of reducing the Debt, but that of making *Caſh* Dr. to Sir *Robert Johnſon* for the Sum received, and Sir *Robert Johnſon* Cr. by *Caſh* for the ſame Sum.			
	2. In all Receipts of Mony you muſt be careful to mention whether they be in Full or in Part.			
	8			
J.	Paid Sir *Humphrey Parſons* in Full – – – – – –	100	—	—
	Note 1, It appears in the Inventory that you ſtood indebted to Sir *Humphrey Parſons* in the Sum of 100*l.* and conſequently in your *Ledger* he is made Cr. by the ſaid Sum: Therefore to prevent any Eraſement or croſſing out, you have no other Way of diſcharging the Debt in your Books, but by making Sir *Humphrey Parſons* Dr. to *Caſh* for the Mony paid him; and *Caſh* Cr. by Sir *Humphrey Parſons* for the ſame Sum.			
	2. In all Payments of Mony you muſt be careful to mention whether they be in Full or in Part.			
	9			
J.E.I.	Bought of *Elias Ingram*, 7 Hhds. of *Liſbon* Wine, at 7*l. per* Hhd. – – – – – – – – – – – – – –	49	—	—
	Sold^d^o *Ingram*, 5 Pieces of Broad Cloth, qt. 96 Yards, at 10*s.* 2*d.* ½ *per* Yard, amounting to the ſame Sum	49	—	—
	Note, This way of diſpoſing of *Goods* for *Goods* is properly called *Barter*; and when the Exchange happens to be ſingle, that is, one particular Sort of *Goods* for another as above, and both amounting to the ſame Value, you need only make the *Goods* received Dr. to the *Goods* delivered, *i. e. Liſbon-Wine* Dr. to *Broad Cloth* for the Quantity of Wine received, and its Value; and *Broad Cloth* Cr. by *Liſbon-Wine* for the Quantity of Cloth delivered, and its Value.			
	10			
J.S.C.	Sold *William Lowſield*, Eſq; 10 Bags of Hops, qt. 31 *C.* 2 *qr.* at 2*l.* 2*s. per C.* on Demand – – – – –	66	3	—
	Note, As *William Lowſield* is the buying Man, he muſt be made Dr. to *Hops* for the Value of the Purchaſe; and as *Hops* are the Commodity by him purchaſed, they muſt be made Cr. by *William Lowſield*, for their Quantity and Value.			
	11			
J.E.I.	Sold Sir *Humphrey Parſons* 2 Hhds. of *Liſbon* Wine, at 8*l. per* Hhd. – – – – – – – – – – – –	16	—	—
	Note, Notwithſtanding that you ſtand indebted in your Ledger, to Sir *Humphrey Parſons*, in the Sum of 100*l.* you muſt make him Dr. to *Liſbon-Wine* for its Value, and *Liſbon-Wine* Cr. by			

London, *January* 11, 1787.

		l.	s.	d.
	Sir *Humprrey Parſons* for the ſaid Quantity and Value, as if you had owed him nothing; and therefore as you ſtood indebted before in a larger Sum, this only helps to diſcharge the Debt.			
	12			
J.	Received of *Elias Skinner* in Full – – – – – – –	27	—	—
	Note, As *Elias Skinner* ſtands indebted to you in the Sum of 27*l.* ſo now he muſt be diſcharged of that Debt; to do which you muſt make *Caſh* Dr. to *Elias Skinner* for the Sum received, and *Elias Skinner* Cr. by *Caſh* for the ſame Sum.			
	13			
J.E.I.	Sold 3 Hhds. of *Liſbon* Wine, at 8*l.* 10*s.* *per* Hhd. for preſent Mony – – – – – – – – – – –	25	10	—
	Note, This is of the ſame Nature with that of the 2d. Inſtant, and therefore you are to make *Caſh* Dr. to *Liſbon Wine* for the Value, and *Liſbon-Wine* Cr. by *Caſh* for the Quantity and its Value.			
	14			
J.I.H.	Bought of *John Harriſon*, Eſq; 20 Hhds. of Tobacco, qt. 74 *C.* 2 *qr.* at 4*l.* *per C.* for preſent Mony – –	298	—	—
	Note 1, The *Tobacco* being bought and the Mony paid down, in this Caſe, you muſt make the *Tobacco* Dr. to *Caſh* for the Quantity bought, and its Value, and *Caſh* Cr. by *Tobacco* for the ſaid Value.			
	2. It is to be obſerved that you had ſome *Tobacco* before, which was a Part of your *Stock*, and yet remains unſold; and therefore when the ſame Sort of Goods happens to be bought of ſeveral Perſons, and at different Prices, it is convenient to have ſome diſtinguiſhing *Mark* to know them by, that when you come to balance the Accompt of ſuch Goods, you may the more eaſily inform yourſelf of the *Prime Coſt* of what may be left unſold.			
	15			
J.I.H.	Sold *Thomas Johnſon*, 10 Hhds. of the aforeſaid Tobacco, qt. 37 *C.* 1 *qr.* 15*lb.* at 4*l.* 12*s.* *per C.* – – – – – – } *l.* *s.* *d.* 171 19 $3\frac{3}{4}$			
J.B.A.	And 3 Hhds. of *Freach* Wine, at 28*l.* 5*s.* *per* Hhd. – – – – – – – – – – } 84 15 0			
		256	14	$3\frac{3}{4}$
	Note, This is much the ſame as if it had been but one Parcel, for either Way you muſt make *Thomas Johnſon* Dr. but here he muſt be made Dr. to *Sundry Accompts* for the Value of the Whole; and each Parcel muſt be made Cr. by *Ditto Johnſon* for its reſpective Quantity and Value.			
	16			
J.	Received of Sir *Robert Johnſon* in Part – – – –	100	—	—
	Note, This Paſſage is exactly the ſame with that of the 7th Inſtant, and therefore needs no other Explication.			
	17			
J.	Paid *William Baker*, Eſq; in Full – – – – – –	150	—	—
	Note, This alſo is the ſame with that of the 8th Inſtant.			

London, *January* 18, 1787.

		l.	s.	d.
J.	Received of Capt. *John Smith*, in Full – – – –	580		—
	Note, Here *Caſh* muſt be made Dr. to Capt. *Smith* for the Sum received; and Capt. *Smith* Cr. by *Caſh* for the ſame Sum.			
	19			
J.	Bought of *John Herbert*, 20 Pieces of Stuffs, qt. 240 Yards, at 20*d. per* Yard – – – – – – – –	20	—	—
	Note, As *John Herbert* is the ſelling Man, you muſt make *Stuffs*, Dr. to him for their Quantity and Value, and *John Herbert*, Cr. by *Stuffs* for the ſaid Value.			
	20			
J.I.H.	Sold *John Hammond*, Eſq; 10 Hhds. of Tobacco, qt. 37 *C.* 0 *qr.* 13 *lb.* at 4*l.* 10*s. per C.* he to pay as follows, *viz.*			
	On *February* the 9th next – – – – – 67 0 5			
	In three Months – – – – – – – 100 0 0	167	—	5
	Note 1, This *Caſe* differs nothing from *Goods* ſold upon *Time*, *Jan.* 3, in the ſtating of *Dr.* and *Cr.* for whether the Payment be one or many (if no Mony be paid down) *John Hammond* muſt be made Dr. to *Tobacco* for the Value of the Quantity ſold him; and *Tobacco* muſt be made Cr. by *John Hammond* for the Quantity ſold and its Value; only in the *Journal* you muſt mention the ſeveral Times of Payment.			
	2. By the Rule of Three the Mony is a Farthing more, which is purpoſely omitted.			
	21			
J.	Sold Capt. *William Andrews*, 20 Pieces of Stuffs, qt. 240 Yards, at 2*s. per* Yard – – – – – – – –	24	—	—
	Note, As Capt. *Andrews* is the buying Man, he neceſſarily becomes Dr. to *Stuffs* for the Value: and as *Stuffs* are the Things ſold, they as neceſſarily become Cr. by *William Andrews* for both Quantity and Value.			
	22			
J.I.C.	Sold *Robert Moore* the following Goods, *viz.*	*l.*	*s.*	*d.*
	19 Hhds. of Tobacco, qt. 63 *C.* 1 *qr.* 14 *lb.* at 4*l.* 15*s. per C.* – – – }	301	0	7½
J.	48 Bags of Pepper, qt. 1026 *lb.* at 17*d. per lb.* – – – – – – – – – }	72	13	6
J.S.C.	20 Bags of Hops, qt. 77 *C.* 3 *qrs.* 12 *lb.* at 2*l.* 1*s. per C.* – – – – – }	159	12	1½
		533	6	3
J.R.M	Bought of d° *Moore* 20 Pipes of Canary, at 25*l. per* Pipe	500	—	—
	Note, This Sort of *Barter*, being partly ſimple, and partly compounded, *i. e.* ſeveral Sorts of Goods given for one Sort, and their total Values being different, you muſt not (as at *Jan.* 9) make the *Goods* received Dr. to the *Goods* delivered; but you muſt			
	1. Make *Robert Moore* Dr. to *Sundry Accompts* for the whole Value of the *Goods* delivered to him: and each Sort of *Goods* muſt be made Cr. by *Robert Moore* for the Quantity delivered to him, and its reſpective Value. And			
	2. Make *Canary* Dr. to *Robert Moore* for the Quantity you received of him, and its Value; and *Robert Moore* Cr. by *Canary* for the ſaid Value.			

London, *January* 23, 1787.

		l.	*s.*	*d.*
J.R.M	Sold *John Oſborne*, 20 Pipes of Canary, at 28*l. per* Pipe	560	—	—
	Received in Part – – – – 290			
	The reſt upon Demand, *viz.* – 270			
	Note, This *Caſe* will admit of two ways of *Journalizing* it, *viz.*			
	1. Make *John Oſborne* Dr. to *Canary* for the whole Value, and *Canary* Cr. by *John Oſborne* for both Quantity and Value; then make *Caſh* Dr. to *John Oſborne* for the preſent Payment, and *John Oſborne* Cr. by *Caſh* for the ſame Sum.			
	Or,			
	2. Make *Sundry Accompts* Drs. to *Canary*, *viz. Caſh* for the Mony received, and *John Oſborne* for what remains due: then make *Canary* Cr. by *Sundry Accompts* for both Quantity and Value: This latter being more Clerk-like than the former, I have accordingly made Choice of it.			
	24			
J.I.L.	Sold *Richard Remnant* 16 Pipes of Canary, at 27*l. per* Pipe, to pay in three Months – – – – – – –	432	—	—
	Note, Here *Richard Remnant* muſt be made Dr. to *Canary* for its Value: and *Canary* Cr. by *Richard Remnant* for both Quantity and Value.			
	25			
J.	This Day *Richard Remnant* offered to pay me for the 16 Pipes of Canary ſold to him Yeſterday, if I would allow him 5 *per Cent.* Rebate for his early Payment, which I accordingly accepted of, and received in ready Mony –	*l.* *s.* *d.* 426 13 4		
J.	Allowed Rebate on 432*l.* for 3 Months at 5 *per Cent.* – – – – – –	5 6 8		
		432	—	—
	Note 1, Though *Richard Remnant* did not pay the full Debt, yet he muſt have the ſame Diſcharge as if he had; therefore *Sundry Accompts* muſt be made Drs. to *Richard Remnant*, viz. *Caſh* for the early Payment, and *Profit* and *Loſs* for the Rebate; and *Richard Remnant* Cr. by both.			
	2. If the Rebate had been agreed upon, and the Mony paid to you by the buying Man, before he was made Dr. in your Books for the ſame, then there would be no need of any more than one *Journal* Entry; for in that Caſe you muſt value the Goods at no more than juſt what the buying Man paid for them upon Rebate, and enter them as is ſhewn in the Example of *Jan.* 2.			
	26			
J.	Sold *William Lowfield*, Eſq; 7 Pieces of Shalloon, qt. 100 Yards, at 2*s.* 6*d. per* Yard – – – – – – – –	12	10	—
	Note, Here you muſt make *William Lowfield* Dr. to *Shalloon* for its Value, and *Shalloon* Cr. by *William Lowfield* for both Quantity and Value.			

London, *January* 27, 1787.

		l.	*s.*	*d.*
J.	Bought of *Martin Unwin*, 1000 Reams of Paper, at 10*s. per* Ream – – – – – – – – – – – –	500	—	—
J.	For which I am to pay as follows, *viz.* 100*l.* at 1 Month, 100*l.* at 2 Months, and 300*l.* at 3 Months, after the Date hereof.			

Note, This *Case* is juſt the Reverſe of that of *John Hammond*, *Jan.* 21, and differs nothing from Goods bought upon *Time*, in the ſtating of Dr. and Cr. as in the *Case* of *Thomas Preſton*, Eſq; *Jan.* 5, for whether the Payment be one or many (if no Mony be paid down) you, *i. e. Paper*, for you, muſt be made Dr. to *Martin Unwin* for the Quantity bought of him, and the Value of it, and *Martin Unwin* muſt be made Cr. by *Paper* for the ſaid Value; only in the *Journal* you muſt mention the ſeveral Times of Payment.

28

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
J.	This Day I offered to pay *Martin Unwin* for the 1000 Reams of Paper bought of him Yeſterday, if he would allow me 5 *per Cent.* Rebate for my early Payment, which he accordingly accepted of, and received of me in ready Mony – – – – – – – – –	495	1	1½			
J.	Allowed me Rebate on 500*l.* at 5 *per Cent.* – – – – – – – – –	4	18	10½			
					500	—	—

Note 1. This *Case* is juſt the reverſe of that in *Jan.* 25: And you muſt obſerve that although you did not pay the full Debt, yet you muſt have the ſame Diſcharge as if you had; therefore *Martin Unwin* muſt be made Dr. to *Sundry Accompts*, viz. to *Caſh* for your early Payment, and to *Profit* and *Loſs* for the Rebate he allowed you: and each of them Cr. by *Martin Unwin* for their reſpective Sums.

2. If the Rebate had been agreed on, and the Mony paid to the ſelling Man, before the Goods had been entered in your Books, then there would have been no need of any more than one *Journal* Entry: for in that *Caſe* you muſt value the Goods at no more than juſt what you paid for them upon Rebate, and enter them as is ſhewn in the Example of *Jan.* 14.

29

J.	Bought of *Robert Uxley*, 100 pieces of *Norwich* Crape, qt. 1600 Yards, at 3*s.* 6*d. per* Yard – – – – –				280		—
J.	Sold d° *Uxley*, 500 Reams of Paper, at 10*s.* 6*d. per* Ream – – – – – – – – – – – – – –				262	10	—

Note, Though this is but a ſingle Caſe in *Barter*, *i. e.* only one Sort of Goods given for another, yet, becauſe they are unequal in their Value, and the Crape which you bought being worth more than the Paper, which you ſold, you muſt of courſe be indebted to *Uxley*; therefore (as at *Jan.* 22, in the Caſe of *Robert Moore*) you muſt

1. Make *Norwich Crape* Dr. to *R. Uxley* for the Quantity bought of him, and its Value; and *R. Uxley* Cr. by *Norwich Crape* for the ſaid Value.
2. Make *R. Uxley* Dr. to *Paper* for its Value, and *Paper* Cr. by *Robert Uxley* for the Quantity ſold him, and the Value thereof.

London, *January* 30, 1787.

		l.	s.	d.
J.	Sold *William Warner*, 40 Pieces of *Norwich* Crape, qt. 640 Yards, at 4*s. per* Yard	128	—	—
J.	For which I have received preſent Mony — £28 0 0			
J.	And by Aſſignment on *William Lowſield*, Eſq; 50 0 0			
J.	The reſt to ſtand out 3 Months, *viz.* — — 50 0 0			

Note 1, The *Norwich Crape* was ſold to *William Warner* alone; but becauſe *Thomas Lowſield* was indebted to *William Warner* in the Sum of 50*l.* and that Sum is now aſſigned or made over to you, *Thomas Lowſield* therefore becomes Dr. to *Norwich Crape*, *i. e.* to you, as well as *William Warner*; and in order to journalize this Caſe truly, you muſt make *Sundry Accompts* Drs. to *Norwich Crape* for the whole Value, viz.

Caſh for the Mony received;
William Lowſield, Eſq; for the Aſſignment on him; and
William Warner for the remaining Sum due from him. Then make *Norwich Crape* Cr. by *Sundry Accompts* for the Quantity ſold, and the Value thereof, and it will be right.

2. With regard to the Aſſignment on *William Lowſield*, Eſq; which is a *Bill receivable*; ſome would erect an Accompt of *Bills receivable*, on account of ſuch *Bills* as they may have occaſion to receive, and it is not wrong ſo to do, when Circumſtances direct that Way. However I have not done it, principally becauſe the ſeveral *Bills receivable*, are for the moſt part from Perſons, with whom the Merchant is ſuppoſed to correſpond, for which Reaſon the Accompt of *Bills receivable* is uſeleſs.

31

J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes — — — — — — — — — — — —	37	13	3

Note, As a careful Merchant would be frugal in all his Expenſes; ſo it is not amiſs to keep a Book of his *Houſhold Expenſes* in particular, and once in the Month (or oftener if he thinks it proper) to transfer the ſame into the *Ledger*, by opening an Account of *Houſe-Expenſes*, and making it Dr. to *Caſh* for the *Expenſes* of that Month; and *Caſh* Cr. by *Houſe-Expenſes* for the ſame Sum, balancing the ſame at laſt by *Profit and Loſs*.

February 1

Sold *Elias Skinner*, Eſq; as follows,

		l.	s.	d.
J. E. I.	2 Hhds. of *Liſbon* Wine, at 8*l. per* Hhd.	16	0	0
J. T. P.	2 Hhds. of *Oporto* Wine, at 9*l. per* Hhd.	18	0	0
J B. A.	4 Hhds. of *French* Wine, at 30*l. per* Hhd.	120	0	0
		154	—	—

For which I have received as follows, *viz.*

	l.	s.	d.
Preſent Mony — — — — — — — —	90	0	0
By Aſſignment on *Martin Unwin* — —	20	0	0
The reſt to ſtand out till the 18th Inſtant	44	0	0

Note, This *Caſe* is a little complex, and cannot be ſtated like the laſt, becauſe here are ſeveral Sorts of Goods ſold, whereas in the laſt there was but one Sort ſold; therefore that Dr. and Cr. may be truly ſtated, you muſt

1. Make *Elias Skinner* Dr. to *Sundry Accompts*, viz. to *Liſbon*, *Oporto* and *French* Wine, for the Value of the Whole; and let each Sort of Goods be made Cr. by *Elias Skinner* for the Quantity ſold, and its reſpective Value.

London, *February* 1, 1787.

		l.	s.	d.
	2. As you have received ſome Mony, and alſo an Aſſignment in Part of Payment, you muſt diſcharge ſo much of the Accompt as theſe come to; to do which, you muſt make *Sundry Accompts* Drs. to *Elias Skinner*, viz. *Caſh* for the Mony which you have received, and *Martin Unwin* for *E. Skinner*'s Aſſignment on him, payable to you; and then make *E. Skinner* Cr. by *Sundry Accompts*, for the Value of them both. Thus will *E. Skinner* ſtand diſcharged by ſo much as the Caſh and Aſſignment come to.			
	2			
J.	Bought of *Iſaac Reynolds*, as follows, *viz.*			
	40 Pieces of Duroy, qt. 600 Yards, at 6*s. per* Yard — — — — — —	180	0	0
	100 Pieces of Sagathee, qt. 1200 Yds. at 2*s.* 6*d. per* Yard — — — —	150	0	0
			330	— —
	For which I have paid as follows;	*l.*	*s.*	*d.*
	Preſent Mony — — — — — — —	100	0	0
	Given d° *Reynolds*, *E. Skinner*'s Note on *Martin Unwin* — — — — —	20	0	0
	The reſt to ſtand out 4 Months — —	210	0	0
	Note, This Caſe is juſt the reverſe of the former, and to ſtate it truly in your *Journal*, you muſt			
	1. Make *Sundry Accompts*, viz. *Duroy* and *Sagathee*, Drs. to *Iſaac Reynolds* for the ſeveral Quantities and their reſpective Values; and *Iſaac Reynolds* Cr. by *Sundry Accompts*, for the whole Value.			
	2. As you have given both *Mony* and a *Note* in Part of Payment, you muſt take care to diſcharge ſo much of the Debt as the *Note* and *Mony* come to; to do which you muſt make *Iſaac Reynolds* Dr. to *Sundry Accompts*, viz. to *Caſh* for the Mony paid him, and to *Martin Unwin* for *Skinner*'s Note on him, now payable to *Iſaac Reynolds*; and *Caſh* and *Martin Unwin* Crs. by *Iſaac Reynolds* for the Mony and Note paid to ditto *Reynolds*.			
	3			
J.	Received of *John James* for the Uſe of *Thomas Shaw* —		100	— —
	Note, This *Caſe* is different from that in *Jan.* 8, becauſe the Mony which you received is not your own, but *Thomas Shaw*'s, to whom you are accountable for the ſame; therefore you muſt make *Caſh* Dr. not to the Perſon of whom you received it, but to *Thomas Shaw*, to whom it was before and is now due; and *Thomas Shaw* Cr. by *Caſh* for the Sum ſo received.			
	4			
J.	Paid to *William Smith*, the Sum of 100*l.* which I Yeſterday received for the Uſe of *Thomas Shaw*, by Order of d° *Shaw* — — — — — — — — — —		100	— —
	Note, This is the *Converſe* of the former *Caſe*, and differs from that in *Jan.* 9, becauſe the Mony which you paid was not your own; nor did *William Smith* receive the ſame as due from you, but from *Thomas Shaw*; therefore you muſt not make the Perſon to whom you paid the Mony, but *Thomas Shaw* Dr. to *Caſh* for the Sum paid; and *Caſh* Cr. by *Thomas Shaw* for the ſame Sum.			

London, *February* 5, 1787.

		l.	s.	d.
J.	Received of *Brandon George* in full – – – – – –	57	—	—
	Note, Here you muſt make *Caſh* Dr. to *Brandon George* for the Sum received, and *Brandon George* Cr. by *Caſh* for the ſame Sum.			
	6			
J.	Received of *Thomas Preſton*, Eſq; in full – – – –	65	—	—
	Note 1. Here you muſt make *Caſh* Dr. and *Thomas Preſton* Cr. 2. Like *Caſes* ſhould always have like *Expreſſions*.			
	7			
J.T.P.	Bought of *Thomas Preſton*, Eſq; 10 Hhds. of *Oporto* Wine, at 9*l.* *per* Hhd. to pay *May* 14 next – –	90	—	—
	Note, *Oporto Wine* muſt here be made Dr. to *Thomas Preſton*, for the Quantity and its Value, and *Thomas Preſton* Cr. by *Oporto Wine* for the ſaid Value.			
	8			
J.T.L.	Sold *Abraham Sims*, as follows,	*l.*	*s.*	*d.*
	5 Pieces of Drugget, containing 60 Yards, at 4*s.* 4*d.* *per* Yard – –	13	0	0
	5 Pieces of Broad Cloth, qt. 85 Yards, at 11*s.* *per* Yard – – – – – –	46	15	0
	12 Pieces of Holland, qt. 252 Ells, at 4*s.* *per* Ell – – – – – – – –	50	8	0
		110	3	—
	For which he paid me in Full.			
	Note 1. There is not a great Deal of Difference between one Parcel of *Goods* ſold for ready Mony, and ſeveral Parcels: for *Caſh* muſt be made Dr. to them all, each Parcel being made Cr. by *Caſh* for itſelf; and therefore muſt be journalized after the following Manner, viz. *Caſh* Dr. to *Sundry Accompts* for the whole Value received; and *Drugget*, *Broad Cloth* and *Holland* Crs. by *Caſh* for the ſeveral Quantities ſold, and their Values reſpectively.			
	2. In the Account of *Broad Cloth*, the Learner ſhould obſerve that he has ſold one Yard more than he bought; it muſt therefore be underſtood that he gain'd that Yard by the Difference of Meaſurement.			
	9			
J.	Received of *John Hammond* in Part – – £67 0 0			
	Abated – – 0 0 5			
		67	—	5
	Note, By looking back to the 20th Day of the laſt Month, you will find that *John Hammond* was to pay 67*l.* 0*s.* 5*d.* and the Abatement of the *Five-pence* being but a Trifle, the young Book-keeper may, perhaps, think it not worth taking Notice of: but as Exactneſs is always required (or your Books will not balance) ſo it muſt by no Means be omitted; and therefore to ſtate the Caſe truly, you muſt make *Sundry Accompts* Drs. to *John Hammond* for the whole Payment that ſhould be made, *viz.* *Caſh* for the Mony you have received of him, and *Profit and Loſs* for the Mony abated him; Then make *John Hammond* Cr. by *Sundry Accompts* for both Mony and Abatement.			

London, *February* 10, 1787.

		l.	s.	d.
J.	Bought of *William Baker*, Esq; 100 Pieces of Serge, qt. 1400 Yards, at 1*s. per* Yard.			
	For which I paid preſent Mony – – – £20 0 0			
	The reſt to be paid the 20th Inſtant – – 50 0 0			
		70	—	—

Note, This *Caſe* admits of two ways of journalizing, and is the Reverſe of that mentioned *Jan.* 23.

1. Make *Serge* Dr. to *William Baker* for the whole Quantity bought, and its Value, and *William Baker* Cr. by *Serge* for the ſaid Value; then, becauſe you have paid 20*l.* in Part, make *William Baker* Dr. to *Caſh* for the Mony paid him, and *Caſh* by *William Baker* for the ſame Sum. Or,
2. Make *Serge* Dr. to *Sundry Accompts*, expreſſing the Quantity and its Value; then make *Caſh* Cr. by *Serge* for the Mony paid, and *William Baker* Cr. by *Serge* for the 50*l.* remaining due to him. But as this latter looks more like a good *Book-keeper* than the former: ſo I have made Choice of it accordingly.

11

J R.M	Bought of *Robert Moore*, 40 Hhds. of *Liſbon* Wine, at 7*l. per* Hhd. – – – – – – – – – – – – –	280	—	—
	Given *Robert Moore* in Part of Payment, as follows,			
J	200 Reams of Paper, at 11*s. per* Ream £110 0 0			
	In preſent Mony – – – – – – – 70 0 0			
	The reſt on Demand – – – – – – 100 0 0			

Note, This *Caſe* will admit of two ways of journalizing, viz.

1. Make *Liſbon* Wine Dr. to *Robert Moore* for the whole Quantity of Wine bought, and its Value, and *Robert Moore* Cr. by *Liſbon* Wine for its Value; then make *Robert Moore* Dr. to *Sundry Accompts* for the Value of what he has received, and *Paper* Cr. by *Robert Moore* for the Quantity ſold and its Value; alſo *Caſh* Cr. by *Robert Moore* for the Sum paid him, the Balance of which is the 100*l.* due to him. Or,
2. Make *Liſbon* Wine Dr. to *Sundry Accompts* for the whole Quantity bought, and its Value; then make *Paper* Cr. by *Liſbon* Wine for the Quantity ſold, and its Value; *Caſh* Cr. by *Liſbon* Wine for the Sum of Mony paid *Robert Moore*, and *Robert Moore* Cr. by *Liſbon* Wine for the Sum remaining due to him. Either of theſe Ways will do, but the expert *Book-keeper* will, I believe, make choice of the latter, as the better of the two.
3. As *Robert Moore* ſtood indebted to you 33*l.* 6*s.* 8*d.* before the Accompt was entered, it may ſeem ſomething odd, that you ſhould be made Debtor to him 100*l.* in the above Affair, when in Reality you owe him no more than 66*l.* 13*s.* 9*d.* but this Difficulty will vaniſh with a little Conſideration. For as the ſeveral Parts of the whole taken together muſt be equal to that Whole; ſo in the above Quantity of *Liſbon* Wine amounting to 280*l.* that particular Accompt muſt be balanced by your being made Dr. to *Robert Moore* 100*l.* though in Reality you owe him no more than 66*l.* 13*s.* 9*d.* as before, which Sum only muſt be paid on Demand.

12

J.	Sold *Brandon George* 4 Hds. of *Liſbon* Wine, at 8*l. per* Hhd. – – – – – – – – – – – – – –	32	—	—

Note, *Brandon George* muſt be made Dr. to *Liſbon* Wine, and *Liſbon* Wine Cr. by *Brandon George* for its Quantity and Value.

London, *February* 13, 1787.

		l.	s.	d.
J.	Sold *Robert Uxley*, 10 Pieces of Serge, qt. 140 Yards, at 15*d. per* Yard – – – – – – – – – –		8	15 —

Note, Here you muſt make *Robert Uxley* Dr. to *Serge* for its Value, and *Serge* Cr. by *R. Uxley* for its Quantity and Value.

14

		l.	s.	d.
	Sold *Samuel Grainger*, as follows,			
J.	4 Pieces of *Norwich* Crape, qt. 64 Yards, at 4*s. per* Yard – – – – – –	12	16	0
J.	10 Pieces of Duroy, qt. 150 Yards, at 6*s.* 6*d. per* Yard – – – – –	48	15	0
J.	10 Pieces of Sagathee, qt. 120 Yards, at 2*s.* 10*d. per* Yard – – – – –	17	0	0
			78	11 —
	Received preſent Mony – –	28	11	0
	The reſt to pay *March* 1ſt next –	50	0	0

Note, This differs very little from only one Sort of *Goods* ſold in like manner: for either way the Buyer muſt be made Dr. but here the Buyer, *i. e. Samuel Grainger* muſt be made Dr. to *Sundry Accompts* for the whole Value of the *Goods* ſold to him, and the ſeveral Sorts of Goods, viz. *Norwich Crape*, *Duroy* and *Sagathee*, muſt be made Crs. by *Samuel Grainger* for their ſeveral Quantities ſold to him, and their reſpective Values: Then *Caſh* muſt be made Dr. to *Samuel Grainger* for the Mony received, and *Samuel Grainger* Cr. by *Caſh* for the ſame Sum.

15

		l.	s.	d.
	Bought of *Robert Uxley*, as follows, *viz.*			
J.R.U.	10 Hhds. of *French* Wine, 30*l. per* Hhd.	300	0	0
J.R.U.	10 Pipes of Canary, at 25*l. per* Pipe –	250	0	0
J.R U.	10 Hhds. of *Liſbon* Wine, at 7*l. per* Hhd.	70	0	0
			620	— —
J.	For which I paid preſent Mony – –	£100	0	0
J.	300 Reams of Paper, at 10*s.* 6*d. per Ream*	157	10	0
	The reſt payable, as *per* Note, in two Months	362	10	0

Note, This *Caſe* appears ſomething like that in the 11th Inſtant, but is confined to only one Way of ſtating Dr. and Cr. becauſe here are ſeveral Sorts of Goods bought. And although here is *Barter* in this *Caſe*, as in that, yet the Goods not being Value for Value, you muſt make *Sundry Accompts*, viz. *French Wine*, *Canary*, and *Liſbon Wine* Drs. to *R. Uxley*, for the ſeveral Quantities bought, and their reſpective Values, and *R. Uxley* Cr. by *Sundry Accompts* for the whole Value: Then make *R. Uxley* Dr. to *Sundry Accompts* for the Value of what he has received, and *Caſh* Dr. by *R. Uxley* for the Sum paid him, and *Paper* Cr. by *R. Uxley*, for the Quantity ſold and its Value.

2. What was ſaid of *Bills receivable*, p. 8, *Jan.* 30, may here be obſerved concerning *Bills payable*.

London, *February* 16, 1787.

		l.	*s.*	*d.*
J. J. H.	Bought of *John Herbert*, 20 Hhds. of Tobacco, qt. 76 *C.* 1 *qr.* 14 *lb.* at 4*l.* 10*s.* *per C.* – – – – –	343	13	9
	Which I have received in Lieu of a Debt of	230	0	0
	And return'd the Overplus, which was –	113	13	9

Note, This *Case* may be journalized two Ways, *viz.*

1. Make *Tobacco* Dr. to *John Herbert* for the Quantity bought and its Value, and *John Herbert* Cr. by *Tobacco* for the ſaid Value: then make *John Herbert* Dr. to *Caſh* for the Overplus paid him, and *Caſh* Cr. by *John Herbert* for the ſaid Overplus. Or,
2. Make *Tobacco* Dr. to *Sundry Accompts*, viz. to *Caſh* and to *John Herbert* for the whole Sum that the *Tobacco* amounts to, and its Quantity; and *John Herbert* Cr. by *Tobacco* for ſo much as the Debt amounted to, and *Caſh* Cr. by *Tobacco* for the Overplus paid to *John Herbert*. Either of theſe is right, but the ingenious *Book-keeper* will, I believe, prefer the latter, if he examines them carefully.

17

J. J. H.	Sold *Martin Unwin*, 20 Hhds. of Tobacco, qt. 76 *C.* 1 *qr.* 14 *lb.* at 5*l.* *per C.* – – – – – – –	381	17	6

Note, It is very plain that *Martin Unwin* (he being the buying Man) muſt be made Dr. to *Tobacco* for its Value, and that *Tobacco* muſt be made Cr. by *Martin Unwin* for both Quantity and Value.

18

J.	Received of *Elias Skinner* in full – – – – – –	44	—	—

Note, As you receive the Mony, you muſt neceſſarily make *Caſh* Dr. to *Elias Skinner* for the ſame, and *Elias Skinner* Cr. by *Caſh* for the like Sum.

19

Sold *Iſaac Reynolds*, as follows, *viz.*

		l.	*s.*	*d.*
J. R M	14 Hhds. of *Liſbon* Wine, at 8*l.* *per* Hhd. – – – – – – – – –	112	0	0
J. R. U	5 Pipes of Canary, at 28*l.* *per* Pipe –	140	0	0
		252	—	—

The Balance of our Accompt to be paid in 6 Months.

Note, Whatever Dealings there may be between yourſelf and *Iſaac Reynolds*, as often as he receives Goods he muſt be made Dr. for the ſame: And as here are ſeveral Sorts of *Goods* ſold to him; ſo you muſt make him Dr. to *Sundry Accompts* for the whole Value, and each of them Cr. by *Iſaac Reynolds*, for its reſpective Quantity and Value.

20

J.	Paid *William Baker*, Eſq; in full – – – – – –	50	—	—

Note, As you have paid *William Baker*, he muſt be made Dr. to *Caſh*, for that Sum, and *Caſh* muſt be made Cr. by *William Baker* for the ſame Sum.

London, *February* 21, 1787.

		l.	s.	d.	l.	s.	d.
	Bought of *Thomas Shaw*, as follows, *viz.*						
J.T.S.	44 Bags of Hops, wt. 132 *C.* 2 *qrs.* at 28*s.* *per C.*	185	10	0			
J.T.S.	20 Pieces of Drugget, qt. 280 Yards, at 3*s.* 4*d.* *per* Yard	46	13	4			
					232	3	4
	Sold to *Thomas Shaw*, as follows, *viz.*	l.	s.	d.			
J.T.P.	10 Hhds. of *Oporto* Wine, at 11*l.* *per* Hhd.	110	0	0			
J.R.M	7 Hhds. of *Liſbon* Wine, at 8*l.* *per* Hhd.	56	0	0			
	And return'd him the Overplus, which was	66	3	4			
					232	3	4

Note, This is a *Caſe* in *Barter*, that is compound on both Sides; wherein ſeveral Sorts of Goods are given in Exchange for ſeveral other Sorts, and the Difference of their whole Values paid by you to *Thomas Shaw*; and therefore to book all theſe Circumſtances rightly, you muſt

1. Make *Sundry Accompts* Drs. to *Thomas Shaw* for what you bought of him, *viz.* *Hops* and *Drugget*, for their reſpective Quantities and Values; and *Thomas Shaw* Cr. by *Sundry Accompts* for their whole Value.
2. Make *Thomas Shaw* Dr. to *Sundry Accompts* for what he has received: and make *Oporto* Wine, *Liſbon Wine* and *Caſh* Crs. by *Thomas Shaw* for their reſpective Quantities and Values.

22

J. My good Friend *William Baker*, Eſq; having Occaſion for ſome Mony, has deſired me to lend him the Sum of 500*l.* upon Bond, for 6 Months, at 5 *per Cent.* which I have agreed to, and he has received the ſaid Sum accordingly — — — — — — — — — — 500 — —

Note, Moſt Writers on this Subject make the Borrower Dr. to *Sundry Accompts*, that is, to *Caſh* for the Sum lent him, and to *Intereſt Reckoning*, or elſe to *Profit* and *Loſs*, for the Intereſt; but as the Borrower may pay the Principal either before or after the limited Time in the Bond: ſo the *Intereſt* cannot be known at firſt, and therefore it is beſt to omit it, and only make the Borrower Dr. to *Caſh* for the *Principal* by him received, and *Caſh* Cr. by the Borrower for the ſame Sum, letting the *Intereſt* alone till it ſhall be paid.

23

J. *John Oſborne* being indebted to me in the Sum of 270*l.* has given me an Aſſignment on *James Jenkins* for the ſame Sum, which I have this Day received — — 270 — —

Note, As *John Oſborne* ſtands indebted to you in your *Ledger*, in the above named Sum; ſo he only muſt be cleared, though you have received the Mony of *Jenkins*; for by *Jenkins*'s paying you the Mony by *Oſborne*'s Order, it is that *Oſborne* ſtands clear of the Debt, and therefore you muſt make *Caſh* Dr. to *John Oſborne* for the 'foreſaid Sum, and *John Oſborne* Cr. by *Caſh* for the ſame Sum; *Jenkins* being out of the Queſtion.

London, *February* 24, 1787.

		l.	s.	d.
J.	I am indebted to Capt. *William Andrews*, in the Sum of 246*l.* which he has called on me for; I have therefore given him an Aſſignment on Sir *Robert Johnſon* for the like Sum, which he has this Day received – – – – – – – – – – – – – –	246	—	—
	Note, This Entry differs from that next before, in as much as you ſtand indebted to Capt. *William Andrews*, and at the ſame Time Sir *Robert Johnſon* ſtands indebted to you in a greater Sum: Therefore as Sir *Robert Johnſon* has anſwered the Aſſignment, you muſt make Capt. *William Andrews* Dr. to Sir *Robert Johnſon* for the Sum mentioned in the Aſſignment, and Sir *Robert Johnſon* Cr. by Capt. *William Andrews* for the ſame Sum.			
	25.			
J.	I am indebted to *Robert Moore* 66*l.* 13*s.* 9*d.* he therefore has given *John Aſh* a Draft on me for the like Sum, which I have this Day paid – – – – – –	66	13	9
	Note, This *Caſe* is juſt the Reverſe of that of the 23d Inſtant, therefore when you paid *John Aſh*, it was for *Robert Moore*'s Uſe: Hence you have nothing more to do, but to make *Robert Moore* Dr. to *Caſh* for the Mony paid on the Draft, and *Caſh* Cr. by *Robert Moore* for the like Sum.			
	26			
J.	*Samuel Grainger*, who ſtands indebted to me 50*l.* has compounded with his Creditors to pay them 2*s.* 6*d.* in the Pound; I have therefore received of him 6*l.* 5*s.* and given him a general Diſcharge – – – – – –	6	5	—
	Note, Notwithſtanding that *Samuel Grainger* has paid you no more than 6*l.* 5*s.* yet you muſt give him Credit for the whole 50*l.* and in Order to do this you muſt 1. Make *Sundry Accompts* Drs. to *Samuel Grainger* in the whole Sum, that is, *Caſh* for the Mony which you have received, and *Profit* and *Loſs* for the Sum abated him: And then 2. Make *Samuel Grainger* Cr. by *Sundry Accompts* for the ſame Sum.			
	27			
J.	Sold 10 Pieces of Duroy, qt. 150 Yards, at 6*s.* 6*d.* *per* Yard, to *Robert Uxley* – – – – – – – –	48	15	—
	Note, As *Robert Uxley* has bought the *Duroy*, but not paid for it, he, in Courſe, muſt be your Dr. for the ſame; and therefore if you make *Robert Uxley* Dr. to *Duroy* for the Value of it, and *Duroy* Cr. by *Robert Uxley* for both the Quantity and Value, the Accompt will be rightly ſtated.			
	28			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes – – – – – – – – – – – –	70	12	11
	Note, This *Entry* is exactly the ſame with that of *Jan.* 31 laſt, and therefore you are only to make *Houſhold Expenſes* Dr. to *Caſh* for the Mony expended this Month, and *Caſh* Cr. by *Houſhold Expenſes* for the ſame Sum.			

The End of the firſt Waſte Book.

The JOURNAL.

LONDON, *January* 1, 1787.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
	Sundry Accompts Drs. to Stock - - -	10830	14	10¼			
1	Caſh in ready Mony - - - - - - -	8009	0	0			
1	Tobacco, for 19 Hhds qt. 63 *C.* 1 *qr.* 14 *lb.* at 4*l.* 14*s.* *per C.* - - - - - - -	297	17	3			
1	Pepper, for 48 Bags, qt. 1026 *lb.* at 16*d.* *per lb.* - - - - - - - - - -	68	8	0			
2	Canary, for 16 Pipes at 25*l.* *per* Pipe, - -	400	0	0			
2	Hops, for 30 Bags, qt. 109 *C.* 1 *qr.* 12 *lb.* at 2*l.* *per C.* - - - - - - - -	218	14	3¼			
2	French Wine, for 10 Hhds. at 27*l.* *per* Hhd.	270	0	0			
2	Holland, for 20 Pieces, qt. 384 Ells, at 3*s.* *per* Ell - - - - - - - - - -	57	12	0			
2	Broad Cloth, for 10 Pieces, qt. 180 Yards, at 10*s.* *per* Yard - - - - - - -	90	0	0			
3	Shalloon, for 7 Pieces, qt. 100 Yards, at 2*s.* 4*d.* *per* Yard - - - - - - -	11	13	4			
3	Drugget, for 5 Pieces, qt. 60 Yards, at 3*s.* 6*d.* *per* Yard - - - - - - - -	10	10	0			
3	*Thomas Priſton*, Eſq; on Demand - - -	100	0	0			
3	Sir *Robert Johnſon* - - - - - - - -	476	0	0			
3	*John Herbert* - - - - - - - - -	250	0	0			
4	Capt. *John Smith* (to pay the 18th Inſtant)	580	0	0			
1					10830	14	10¼
1	Stock Dr. to Sundry Accompts - - -	535	13	0			
1							
4	To Capt. *William Andrews* on Demand -	270	0	0			
4	To Sir *Humphrey Parſons* (to pay the 8th Inſtant) - - - - - - - - -	100	0	0			
4	To *William Baker*, Eſq; (to pay the 17th Inſtant) - - - - - - - - -	159	0	0			
4	To *William Warner* - - - - - - -	15	13	0			
					535	13	—

Note, The *Inventory* being journalized, as above, you muſt next turn to your *Ledger*, and therein erect an Accompt for each of theſe Particulars, in the following Manner:

(1.) You muſt begin with *Stock*, and in a good round-Text-Hand on the left Folium of the Book, write *Stock Dr.* and on the right Folium in the ſame Hand, write *Per Contra Cr.*

(2.) Becauſe Sundry Accompts are Drs. to *Stock*, you muſt in your *Ledger* make *Stock* Cr. by Sundry Accompts, expreſſing the whole Value.

(3.) Make every particular Part Dr. to *Stock* for it Quantity (which mention in your inner Columns) and Values reſpectively.

(4.) Beginning theſe Particulars with *Caſh*, you muſt, as in *Stock* make *Caſh Dr. per Contra Cr.* and then beneath in ſmall Hand,

London, *January* 1, 1787.

		l.	s.	d.
	on the Debtor Side, put the Year and Day of the Month, and the Folium of the *Journal*, and then write, To *Stock* in Ready Mony, expreſſing the Sum. The like do with *Tobacco*, *Pepper*, *&c.* (5.) After this is done, you muſt next (becauſe you ſtand indebted to ſeveral Perſons) make *Stock* Dr. to *Sundry Accompts* for the Sum of all your Debts. (6.) Make each particular Man Cr. by *Stock* (on the Creditor Side) for the Sum which you owe him; obſerving alſo, the *Date* and *Folium*. This is poſting. 2. The left Hand Page of the *Ledger* is always the Debtor Side, and the right Hand Page is always the Creditor Side. 3. No Merchant erects an Accompt of himſelf in the *Ledger*, becauſe his own *Stock* ſtands for him.			
	2			
1	Caſh Dr. to Holland — — — — — — — £22 0 0			
2	For 8 Pieces, qt. 132 Ells, at 3*s.* 4*d.* *per* Ell, for ready Mony	22	—	—
	3			
5	*Brandon George* Dr. to *French* Wine — — £57 0 0			
2	For 2 Hhds. at 28*l.* 10*s.* *per* Hhd. to pay in one Month —	57	—	—
	4			
5	*Oporto* Wine Dr. to *Thomas Preſton*, Eſq; — £35 0 0			
3	For 5 Hhds. at 7*l.* *per* Hhd. — — — — — — — — —	35	—	—
	5			
5	*Samuel Fairman* Dr. to *French* Wine — — £28 0 0			
2	For 1 Hhd. at 28*l.* *per* Hhd. — — — — — — — — —	28	—	—
	6			
5	*Elias Skinner*, Dr. to *Oporto* Wine — — £27 0 0			
5	For 3 Hhds. at 9*l.* *per* Hhd. to pay the 12th Inſtant — — —	27	—	—
	7			
1	Caſh Dr. to Sir *Robert Johnſon* — — — £100 0 0			
3	Received in Part — — — — — — — — — — — —	100	—	—
	8			
4	Sir *Humphrey Parſons* Dr. to Caſh — — — £100 0 0			
1	Paid in Full — — — — — — — — — — — — — —	100	—	—
	9			
6	*Liſbon* Wine Dr. to Broad Cloth — — — £49 0 0			
2	For 7 Hhds. at 7*l.* *per* Hhd. bought of *Elias Ingram*, for which I ſold him 5 Pieces of Broad Cloth, qt. 96 Yards, at 10*s.* 2*d.*½ *per* Yard, amounting to the ſame Sum — —	49	—	—
	10			
6	*William Lowfield*, Eſq; Dr. to Hops — — £66 3 0			
2	For 10 Bags, qt. 31 *C.* 2 *qrs.* at 2*l.* 2*s.* *per C.* — — —	66	3	—
	11			
4	Sir *Humphrey Parſons* Dr. to *Liſbon* Wine — £16 0 0			
6	For 2 Hhds. at 8*l.* *per* Hhd. — — — — — — — — —	16	—	—
	12			
1	Caſh Dr. to *Elias Skinaer* — — — — — £27 0 0			
5	Received in Full — — — — — — — — — — — —	27	—	—

London, *January* 13, 1787.

		l.	s.	d.
1	Cash Dr. to *Lisbon Wine* – – – – – £25 10 0			
6	For 3 Hhds. at 8*l.* 10*s. per* Hhd. – – – – – – –	25	10	—
	14			
1	Tobacco Dr. to Cash – – – – – – – £298 0 0			
1	For 20 Hhds. qt. 74 *C.* 2 *qrs.* at 4*l. per C.* – – – –	298	—	—
	15			
6	*Thomas Johnson* Dr. to Sundry Accompts – £256 14 3¾			
1	To Tobacco, for 10 Hhds. qt. 37 *C.* 1 *qr.* 15*lb.* at 4*l.* 12*s. per C.* – – – – – – } 171 19 3¾			
2	To *French* Wine for 3 Hhds. at 28*l.* 5*s. per* Hhd. 84 15 0			
	16	256	14	3¾
1	Cash Dr. to Sir *Robert Johnson* – – – £100 0 0			
3	Received in Part – – – – – – – – – – – –	100	—	—
	17			
4	*William Baker*, Esq; Dr. to Cash – – £150 0 0			
1	Paid in full – – – – – – – – – – – – –	150	—	—
	18			
1	Cash Dr. to Capt. *John Smith* – – – £580 0 0			
4	Received in full – – – – – – – – – – –	580	—	—
	19			
6	Stuffs Dr. to *John Herbert* – – – – – £20 0 0			
3	For 20 Pieces, qt. 240 Yards, at 20*d. per* Yard – – –	20	—	—
	20			
6	*John Hammond*, Esq; Dr. to Tobacco – – £167 0 5			
1	For 10 Hhds. qt. 37 *C.* 0 *qr.* 13*lb.* at 4*l.* 10*s. per C.* he to pay as follows, *viz.*			
	On *February* the 9th next – – – £67 0 5			
	In three Months – – – – – 100 0 0			
	21	167	—	5
4	Capt. *William Andrews* Dr. to Stuffs – – £24 0 0			
6	For 20 Pieces, qt. 240 Yards, at 2*s. per* Yard – – – –	24	—	—
	22			
7	*Robert Moore* Dr. to Sundry Accompts – £533 6 3			
1	To Tobacco, for 19 Hhds. qt. 63 *C.* 1 *qr.* 14*lb.* at 4*l.* 15*s. per C.* – – – } 301 0 7½			
1	To Pepper, for 48 Bags, qt. 1026*lb.* at 17*d. per lb.* – – – – – – – – – } 72 13 6			
2	To Hops, for 20 Bags, qt. 77 *C.* 3 *qrs.* 12*lb.* at 2*l.* 1*s. per C.* – – – – – – – } 159 12 1½			
		533	6	3
2	Canary Dr. to *Robert Moore* – – – – £500 0 0			
7	For 20 Pipes, at 25*l. per* Pipe – – – – – – – –	500	—	—

London, *January* 23, 1787.

					l.	s.	d.
	Sundry Accompts Drs. to Canary, for 20 Pipes, at 28*l.* *per* Pipe, ſold *John Oſborne*	560	0	0			
1	Caſh received in Part	290	0	0			
7 1/2	*John Oſborne* for the Remainder	270	0	0			
2	24				560	—	—
7 1/2	*Richard Remnant* Dr. to Canary	£432	0	0			
	For 16 Pipes, at 27*l.* *per Pipe*, to pay in 3 Months				432	—	—
	25						
	Sundry Accompts Drs. to *Richard Remnant*	£432	0	0			
1	*viz.* Caſh received for early Payment	426	13	4			
9 7	Profit and Loſs, for the Rebate on 432*l.* for 3 Months, at 5 *per Cent.*	5	6	8			
	26				432	—	—
6	*William Lowfield*, Eſq; Dr. to Shalloon,	£12	10	0			
3	For 7 Pieces, qt. 100 Yards, at 2*s.* 6*d.* *per* Yard				12	10	—
	27						
7	Paper Dr. to *Martin Unwin*	£500	0	0			
7	For 1000 Reams at 10*s.* *per* Ream, for which I am to pay as follows,						
	Within 1 Month	100	0	0			
	2 Months	100	0	0			
	3 Months	300	0	0			
	28				500	—	—
7	*Martin Unwin* Dr. to Sundry Accompts	£500	0	0			
1	*viz.* To Caſh	495	1	1 1/2			
9	To Profit and Loſs, for the Rebate, on 500*l.* at 5 *per Cent.*	4	18	10 1/2			
	29				500	—	—
8	*Norwich* Crape Dr. to *Robert Uxley*	£280	0	0			
8	For 100 Pieces, qt. 1600 Yards, at 3*s.* 6*d.* *per* Yard				280	—	—
8	*Robert Uxley* Dr. to Paper	262	10	0			
7	For 500 Reams, at 10*s.* 6*d.* *per* Ream				262	10	—
	30						
	Sundry Accompts Drs. to *Norwich* Crape, for 40 Pieces, qt. 640 Yards, at 4*s.* *per* Yard	128	0	0			
1	*viz.* Caſh received in Part	28	0	0			
6	*William Lowfield*, Eſq; for *William Warner's* Aſſignment on him	50	0	0			
4 8	*William Warner* for the Remainder, to ſtand 3 Months	50	0	0			
					128	—	—

London, *January* 31, 1787.

				l.	s.	d.
5	House Expenses Dr. to Cash		£37 13 3			
1	For sundry Charges paid this Month, as *per* Book of House-Expenses			37	13	3
	February 1					
5	*Elias Skinner* Dr. to Sundry Accompts		£154 0 0			
6	*viz.* To *Lisbon* Wine, for 2 Hhds. at 8*l. per* Hhd.	16 0 0				
5	To *Oporto* Wine, for 2 Hhds. at 9*l. per* Hhd.	18 0 0				
2	To *French* Wine, for 4 Hhds. at 30*l. per* Hhd.	120 0 0				
				154	—	—
	Sundry Accompts Drs. to *Elias Skinner*		£110 0 0			
1	*viz.* Cash received in Part	90 0 0				
7 5	*Martin Unwin*, for d° *Skinner's* Assignment on him, payable to me	20 0 0				
	2			110	—	—
	Sundry Accompts Drs. to *Isaac Reynolds*		£330 0 0			
8	*viz.* Duroy, for 40 Pieces, qt. 600 Yards, at 6*s. per* Yard	180 0 0				
8 8	Sagathee, for 100 Pieces, qt. 1200 Yards, at 2*s.* 6*d. per* Yard	150 0 0				
				330	—	—
8 1	*Isaac Reynolds* Dr. to Sundry Accompts		£120 0 0			
1	*viz.* To Cash paid him in Part for the above mentioned Goods	100 0 0				
7	To *Martin Unwin*, for *Skinner's* Note on him, payable to *Reynolds*	20 0 0				
	3			120	—	—
1	Cash Dr. to *Thomas Shaw*		£100 0 0			
9	Received of *John James* for the Use of d° *Shaw*			100	—	—
	4					
9	*Thomas Shaw* Dr. to Cash		£100 0 0			
1	Paid to *William Smith*, by Order of d° *Shaw*			100	—	—
	5					
1	Cash Dr to *Brandon George*		£57 0 0			
5	Received in Full			57	—	—
	6					
1	Cash Dr. to *Thomas Preston*, Esq;		£65 0 0			
3	Received in Full			65	—	—
	7					
5	*Oporto* Wine Dr. to *Thomas Preston*, Esq;		£90 0 0			
3	For 10 Hhds. at 9*l. per* Hhd. to pay *May* 14 next			90	—	—

London, *February* 8, 1787.

		£	s.	d.	l.	s.	d.
1	Cash Dr. to Sundry Accompts	110	3	0			
3	*viz.* To Drugget, for 5 Pieces, qt. 60 Yards, at 4*s.* 4*d.* *per* Yard	13	0	0			
2	To Broad Cloth, for 5 Pieces, qt. 85 Yards, at 11*s.* *per* Yard	46	15	0			
2	To Holland, for 12 Pieces, qt. 252 Ells, at 4*s.* *per* Ell	50	8	0			
	9				110	3	—
	Sundry Accompts Drs. to *John Hammond*, Esq;	£67	0	0			
1	*viz.* Cash received in Part	67	0	0			
9	Profit and Loss abated him	0	0	5			
	10				67	—	5
9	Serge Dr. to Sundry Accompts, for 100 Pieces qt. 1400 Yards, at 1*s.* *per* Yard	70	0	0			
1	*viz.* To Cash paid in Part	20	0	0			
4	To *William Baker*, Esq; for the rest, to be paid the 20th Instant	50	0	0			
	11				70	—	—
6	*Lisbon* Wine Dr. to Sundry Accompts, for 40 Hhds. at 7*l.* *per* Hhd.	280	0	0			
7	*viz.* To Paper, for 200 Reams, at 11*s.* *per* Ream	110	0	0			
1	To Cash paid in Part	70	0	0			
7	To *Robert Moore* for the rest, to be paid on Demand	100	0	0			
	12				280	—	—
5	*Brandon George* Dr. to *Lisbon* Wine	£32	0	0			
6	For 4 Hhds. at 8*l.* *per* Hhd.				32	—	—
	13						
8	*Robert Uxley* Dr. to Serge	£8	15	0			
9	For 10 Pieces, qt. 140 Yards, at 15*d.* *per* Yard				8	15	—
	14						
10	*Samuel Grainger* Dr. to Sundry Accompts	£78	11	0			
8	*viz.* To *Norwich* Crape, for 4 Pieces, qt. 64 Yards, at 4*s.* *per* Yard	12	16	0			
8	To Duroy, for 10 Pieces, qt. 150 Yards, at 6*s.* 6*d.* *per* Yard	48	15	0			
8	To Sagathee, for 10 Pieces, qt. 120 Yards, at 2*s.* 10*d.* *per* Yard	17	0	0			
					78	11	—
1	Cash Dr. to *Samul Grainger*	28	11	0			
10	Received in Part for the above Goods				28	11	—

London, *February* 15, 1787.

					l.	s.	d.
	Sundry Accompts Drs. to *Robert Uxley*			£620 0 0			
2	*viz.* *French* Wine, for 10 Hhds. at 30*l.* *per* Hhd.			300 0 0			
2	Canary, for 10 Pipes, at 25*l.* *per* Pipe			250 0 0			
6	*Liſbon* Wine, for 10 Hhds. at 7*l.* *per* Hhd.			70 0 0			
8					620	—	—
8	*Robert Uxley* Dr. to Sundry Accompts			£257 10 0			
1	*viz.* To Caſh paid him in Part			100 0 0			
7	To Paper, for 300 Reams, at 10*s.* 6*d.* *per* Ream			157 10 0			
	16				257	10	—
1	Tobacco Dr. to Sundry Accompts, for 20 Hhds. qt. 76 *C.* 1 *qr.* 14 *lb.* at 4*l.* 10*s.* *per C.*			343 13 9			
1	*viz.* To Caſh, paid in Part			113 13 9			
3	To *John Herbert*, for the Clearing of a Debt of			230 0 0			
	17				343	13	9
7	*Martin Unwin* Dr. to Tobacco			£381 17 6			
1	For 20 Hhds. qt. 76 *C.* 1 *qr.* 14 *lb.* at 5*l.* *per C.*				381	17	6
	18						
1	Caſh Dr. to *Elias Skinner*			£44 0 0			
5	Received in Full				44	—	—
	19						
8	*Iſaac Reynolds* Dr. to Sundry Accompts			£252 0 0			
6	*viz.* To *Liſbon* Wine, for 14 Hhds. at 8*l.* *per* Hhd.			112 0 0			
2	To Canary, for 5 Pipes, at 28*l.* *per* Pipe			140 0 0			
					252	—	—
	The Balance of our Accompts to be paid in 6 Months.						
	20						
4	*William Baker*, Eſq; Dr. to Caſh			£50 0 0			
1	Paid him in Full				50	—	—

London, *February* 21, 1787.

				l.	s.	d.
	Sundry Accompts Dr. to *Thomas Shaw* –	£232	3 4			
2	*viz.* Hops, for 44 Bags, wt. 132 *C.* 2 *qr.* 0 *lb.* at 28*s.* *per C.* – – – – – – –	185	10 0			
3	Drugget, for 20 Pieces, qt. 280 Yards, at 3*s.* 4*d.* *per* Yard – – – – –	46	13 4			
9				232	3	4
9	*Thomas Shaw* Dr. to Sundry Accompts –	£232	3 4			
5	*viz.* To *Oporto* Wine, for 10 Hhds. at 11*l.* *per* Hhd. – – – – – – – – –	110	0 0			
6	To *Liſbon* Wine, for 7 Hhds. at 8*l.* *per* Hhd. – – – – – – – – – –	56	0 0			
1	To Caſh for the Overplus paid him – –	66	3 4			
				232	3	4

Note, In the *Caſh Book* there is an *Error* made by the placing of the above mentioned 66*l.* 3*s.* 4*d.* on the Dr. Side inſtead of the Cr. Side And therefore, as no Eraſements are to be made in your Books of Accompt, this *Error* can be corrected no other Way than by making another *Error* of the ſame Sum to balance it on the Cr. Side. This *Error* was made on Purpoſe to ſhew the Learner how he muſt correct an *Error* made in the like Caſe.

22

4	*William Baker*, Eſq; Dr. to Caſh – –	£500	0 0			
1	For ſo much lent him upon Bond, for 6 Months, at 5 *per Cent.*			500	–	–

23

1	Caſh Dr. to *John Oſborne* – – – – –	£270	0 0			
7	Which Sum I have received this Day of *James Jenkins*, by an Aſſignment on d° *Jenkins*, by d° *Oſborne* – – –			270	–	–

24

4	Capt. *William Andrews* Dr. to Sir *Rob. Johnſon*	£246	0 0			
3	For my Aſſignment on d° Sir *Robert*, payable to d° *Andrews*			246	–	–

25

7	*Robert Moore* Dr. to Caſh – – – – –	£66	13 9			
1	For a Draft on me by d° *Moore*, payable to *John Aſh*, or Order – – – – – – – – – – – – – –			66	13	9

26

	Sundry Accompts Drs. to *Samuel Grainger* –	£50	0 0			
1	*viz.* Caſh received of d° *Grainger* – – –	6	5 0			
9	Profit and Loſs abated in Compoſition –	43	15 0			
10				50	–	–

27

8	*Robert Uxley* Dr. to Duroy – – – – –	£48	15 0			
8	For 10 Pieces, qt. 150 Yards, at 6*s.* 6*d.* *per* Yard – – –			48	15	–

28

5	Houſe-Expenſes Dr. to Caſh – – – –	£70	12 11			
1	For ſundry Charges paid this Month, as *per* Book of Houſe-Expenſes – – – – – – – – – – – – –			70	12	11

The End of the firſt Journal.

The LEDGER.

The *Alphabet* to the LEDGER.

A.
Andrews, Capt. *William* 4

B.
Broad Cloth - - - - - 2
Baker William, Esq; - 4
Balance - - - - - - 10

C.
Cash - - - - - - - - 1
Canary - - - - - - - 2
Cloth Broad - - - - 2
Crape *Norwich* - - - 8

D.
Drugget - - - - - 3
Duroy - - - - - 8

E.

F.
French Wine - - - 2
Fairman Samuel - - 5

G.
George Brandon - - 5
Grainger Samuel - - 10

H.
Hops - - - - - - 2
Holland - - - - - 2
Herbert John - - 3
House-Expenses - - 5
Hammond John, Esq; - 6

I.
Johnson Sir *Robert* - 3
Johnson Thomas - - 6

K.

L.
Lisbon Wine - - - - 6
Lowfield William, Esq; 6

M.
Moore Robert - - 7

The LEDGER.

The *Alphabet* to the LEDGER.

N.
Norwich Crape - - - 8

O.
Oporto Wine - - 5
Osborne John - - 7

P.
Pepper - - - - - 1
Preston Thomas, Esq; - 3
Parsons Sir *Humphrey* 4
Paper - - - - - 7
Profit and Loss - - 9

Q.

R.
Remnant Richard - - 7
Reynolds Isaac - - 8

S.
Stock - - - - - 1
Shalloon - - - - 3
Smith Capt. *John* - 4
Skinner Elias - - 5
Stuffs - - - - - 6
Sagathee - - - - 8
Shaw Thomas - - 9
Serge - - - - - 9

T.
Tobacco - - - - 1

U.
Unwin Martin - - 7
Uxley Robert - - 8

W.
Wine Canary - - 2
Wine *French* - - 2
Warner William - - 4
Wine *Oporto* - - 5
Wine *Lisbon* - - 6

X.

Y.

Z.

Stock Dr.

1787				l.	s.	d.
Jan. 1	—	To Sundry Accompts	—	535	13	—
Feb. 28	R	To Balance, for the neat Proceed of my whole Eſtate	10	10513	5	4½
				11048	18	4½

Note 1, The firſt Line on this Side, contains the whole of what you owed at your firſt ſetting out in Trade.
2. The *Balance* contains the whole of your Eſtate, in *Goods*, *Caſh*, and *Debts* due to you at the cloſing of your *Books*.
3. Every Entry in the *Ledger* muſt contain ſo much of the Tranſaction as may be wrote in one Line, and no more; though for Neceſſity's Sake, two Lines are often uſed here

Caſh. Dr.

1787				l.	s.	d.
Jan. 1	1	To Stock	1	8000	—	—
31	—	To Sundry Accompts, received this Month	—	1599	3	4
Feb. 28	—	To Sundry Accompts, received this Month	—	837	19	—
				10437	2	4

Tobacco Dr.

1787			Hhds.	Cr.	qr.	lb.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 4*l.* 14*s. per C.*	19	63	1	14	I C	1	297	17	3
14	3	To Caſh, at 4*l. per C.*	20	74	2	0	I H	1	298	—	—
Feb. 16	7	To Sundry Accompts, at 4*l.* 10*s. per C.*	20	76	1	14	I H	—	343	13	9
28	R	To Profit and Loſs gain'd by this Accompt						9	82	6	10¼
			59	214	1	0			1021	17	10¼

Note, All Accompts of Goods are balanced either by *Profit* and *Loſs* for the *Gain* or *Loſs* on the Sale thereof; or by *Balance* for what remains unſold; or by both: In the preſent Caſe, the *Tobacco* is all ſold, and therefore balanced only by *Profit* and *Loſs* for the Gain, which is very eaſily obtained; for as the Dr. Side contains the prime Coſt of the Goods, that is,

Pepper Dr.

1787			Bags	lb.				l.	s.	d.
Jan. 1	1	To Stock, at 16*d. per lb.* for	48	1026	1	68	8	—		
Feb. 28	R	To Profit and Loſs gain'd by this Accompt			9	4	5	6		
						72	13	6		

1787		Per Contra Cr.						l.	d.	d.
Jan. 1	1	By Sundry Accompts					—	10830	14	10¼
Feb. 28	R	By Profit and Loſs gain'd by two Months trading					9	218	3	6
								11048	18	4¼

Note 1, The firſt Line on this Side contains the Whole of your Eſtate, *viz. Goods, Caſh* and *Debts* due to you at your firſt ſetting out in Trade
2. The *Profit* and *Loſs* contains the Whole Gain at the cloſing of your Books.

1787		Per Contra Cr.						l.	d.	d.
Jan. 31	—	By Sundry Accompts, paid this Month					—	1080	14	4½
Feb. 28	—	By Sundry Accompts, paid this Month					—	1257	3	9
	R	By Balance, remaining in Hand, carried to the next Ledger					10	8099	4	2½
								10437	2	4

Note, The *Balance* of this Accompt (if any) is always placed on the Cr. Side, and ſhews what *Mony* is remaining in your Hands; and the Reaſon is very obvious, becauſe no Man can pay more than he receives.

1787		Per Contra Cr.	Hhds.	C.	qr.	lb.	Mark		l.	d.	d.
Jan. 15	3	By *Thomas Johnſon*, at 4*l.* 12*s. per C.* for	10	37	1	15	I H	6	171	19	3¾
20	3	By *John Hammond*, Eſq; at 4*l.* 10*s. per C.* for	10	37	0	13	I H	6	167	—	5
22	3	By *Robert Moore*, at 4*l.* 15*s. per C.* for	19	63	1	14	I C	7	301	—	7½
Feb. 17	7	By *Martin Unwin*, at 5*l.* *per C.* for	20	76	1	14	I H	7	381	17	6
			59	214	1	0			1021	17	10½

what you gave for them, and the Cr. Side what they were ſold for; ſo, if the Cr. Side be the greater, the Difference between them is the *Gain*; but if it ſhould happen that the Dr. Side is greater (as it does ſometimes, through Decay of Goods, or the Market Price falling) then the Difference is the *Loſs*, and will always fall on the Cr. Side.

1787		Per Contra Cr.	Bags	lb.						
Jan. 22	3	By *Robert Moore*, at 17*d. per lb.* for	48	1020				7	72	13	6

Canary

Dr.

1787			Pipes	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 25*l.* *per* Pipe – – –	16	I L	1	400	—	—
22	5	To *Robert Moore*, at 25*l.* *per* Pipe – –	20	R M	7	500	—	—
Feb. 15	7	To *Robert Uxley*, at 25*l.* *per* Pipe – –	10	R U	8	250	—	—
28	R	To Profit and Loſs, gain'd by this Accompt			9	107	—	—
			46			1257	—	—

Note, Here it appears that the Goods are not all ſold; and therefore before you can tell the *Gain* or *Loſs*, you muſt firſt find the Value of the Goods that are unſold, at prime Coſt, and add to it the Value of the

Hops

Dr.

1787			Bags	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 2*l.* *per C.* for	30	109	1	12	S C	1	218	14	3¾
Feb. 21	8	To *Thomas Shaw*, at 1*l.* 8*s.* *per C.* for – – – –	44	132	2	0	T S	9	185	10	—
20	R	To Profit and Loſs, gain'd by this Accompt – –						9	7	—	10¼
			74	241	3	12			411	5	1½

Note, Hence appears the Uſefulneſs of having Goods marked, when they have been purchaſed of ſeveral

French Wine

Dr.

1787			Hhds.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 27*l.* *per* Hhd. for – –	10	B A	1	270	—	—
Feb. 15	7	To *Robert Uxley*, at 30*l.* *per* Hhd. for –	10	R U	8	300	—	—
28	R	To Profit and Loſs gain'd by this Accompt			9	19	15	—
			20			589	15	—

Holland

Dr.

1787			Pcs.	Ells		l.	s.	d.
Jan. 1	1	To Stock, at 3*s.* *per* Ell – – – –	20	384	1	57	12	—
Feb. 28	R	To Profit and Loſs, gain'd by this Accompt			9	14	16	—
			20	384		72	8	—

Broad Cloth

Dr.

1787			Pcs.	Yds.		l.	s.	d.
Jan. 1	1	To Stock, at 10*s.* *per* Yard – – –	10	180	1	90	—	—
Feb. 28	R	To Profit and Loſs, gain'd by this Accompt			9	5	15	—
			10	180		95	15	—

Per Contra Cr.

1787			Pipes	Mark		l.	s.	d.
Jan. 23	4	By Sundry Accompts, at 28*l.* *per* Pipe, for	20	RM	—	560	—	—
24	4	By *Richard Remnant*, at 27*l.* *per* Pipe, to pay in 3 Months	16	IL	7	432	—	—
Feb. 19	7	By *Isaac Reynolds*, at 28*l.* *per* Pipe, for	5	RU	8	140	—	—
28	R	By Balance, remaining unsold, at 25*l.* *per* Pipe, for	5	RU	10	125	—	—
			46			1257	—	—

Goods that have been sold (for the whole Quantity must stand on both Sides, be the Value less or more) then the Difference, as before, will be the *Gain* or *Loss* on the Sale of those Goods.

Per Contra Cr.

1787			Bags	C.	qr.	lb.	Mark		l.	s.	d.
Jan. 10	2	By *William Lowfield*, Esq; at 2*l* 2*s.* *per C.* for	10	31	2	0	SC	6	66	3	—
22	4	By *Robert Moore*, at 2*l.* 1*s.* *per C.* for	20	77	3	12	SC	7	159	12	1½
Feb. 28	R	By Balance unsold, at 1*l.* 8*s.* *per C.* for	44	132	2	0	TS	10	185	10	—
			74	241	3	12			411	5	1½

Persons at different Times and Prices.

Per Contra Cr.

1787			Hhds.	Mark		l.	s.	d.
Jan. 3	2	By *Brandon George*, at 28*l.* 10*s.* *per* Hhd for	2	BA	5	57	—	—
5	2	By *Samuel Fairman*, at 28*l.* *per* Hhd. for	1	BA	5	28	—	—
15	3	By *Thomas Johnson*, at 28*l.* 5*s.* *per* Hhd. for	3	BA	6	84	15	—
Feb. 1	5	By *Elias Skinner*, at 30*l.* *per* Hhd. for	4	BA	5	120	—	—
28	R	By Balance unsold, at 30*l.* *per* Hhd.	10	RU	10	300	—	—
			20			589	15	—

Per Contra Cr.

1787			Pcs.	Ells			l.	s.	d.
Jan. 2	2	By Cash, at 3*s.* 4*d.* *per* Ell, for	8	132	1		22	—	—
Feb. 8	6	By Cash, at 4*s.* *per* Ell. for	12	252	1		50	8	—
			20	384			72	8	—

Per Contra Cr.

1787			Pcs.	Yds.			l.	s.	d.
Jan. 9	2	By *Lisbon* Wine, at 10*s.* 2*d.* ½ *per* Yard	5	96	6		49	—	—
Feb. 8	6	By Cash, at 11*s.* *per* Yard	5	85	1		46	15	—
			10	181			95	15	—

Note, Here is a Yard gain'd by the Difference of Measurement.

Shalloon — Dr.

1787			Pcs.	Yds.		l.	s.	d.
Jan. 1	1	To Stock, at 2*s.* 4*d.* *per* Yard, for	7	100	1	11	13	4
Feb. 28	R	To Profit and Loſs, gain'd by this Accompt			9	—	16	8
						12	10	—

Drugget — Dr.

1787			Pcs.	Yds.	Mark		l.	s.	d.
Jan. 1	1	To Stock, at 3*s.* 6*d.* *per* Yard, for	5	60	TL	1	10	10	—
Feb. 21	8	To *Thomas Shaw*, at 3*s.* 4*d.* *per* Yard, for	20	280	TS	9	46	13	4
28	R	To Profit and Loſs, gain'd by this Accompt				9	2	10	—
			25	340			59	13	4

Thomas Preſton, Eſq; — Dr.

1787					
Jan. 1	1	To Stock	1	100	— —
Feb. 28	R	To Balance due to him, to pay *May* 14th next	10	90	— —
				190	— —

Note 1, The *Dr.* Side of any Man's Accompt ſhews what he ſtands indebted to you; and the *Cr.* Side ſhews what you ſtand indebted to him: And when the *Cr.* Side exceeds the *Dr.* (as in this Caſe) the Balance of the Accompt muſt be placed on the *Dr.* Side, and

Sir Robert Johnſon — Dr.

1787					
Jan. 1	1	To Stock	1	476	— —
Error	R	To Balance due to him	10	30	— —
				506	— —

Note 1, This *Error* was deſignedly made, to ſhew the young Book-keeper how to correct it; which ſee on the *Cr.* Side.

John Herbert — Dr.

1787					
Jan. 1	1	To Stock	1	250	— —

Per Contra Cr.

1787			Pcs.	Yds.		l.	s.	d.
Jan. 26	4	By *William Lowfield*, Esq; at 2*s*. 6*d*. *per* Yard, for	7	100	6	12	10	—

Per Contra Cr.

1787			Pcs.	Yds.	Mark		l.	s.	d.
Feb. 8	6	By Cash, at 4*s*. 4*d*. *per* Yard, for	5	60	T L	1	13	—	—
28	R	By Balance, unfold, at 3*s*. 4*d*. *per* Yard, for	20	280	T S	10	46	13	4
			25	340			59	13	4

Per Contra Cr.

1787					
Jan. 4	2	By *Oporto* Wine	5	35	—
Feb. 6	5	By Cash, received in full	1	65	—
7	5	By *Oporto* Wine, to pay *May* 14 next	5	90	—
				190	—

shews what you are really indebted to him.

2. The Price per *Hhd. Piece, Yard, Ell, &c.* and the *Quantity* of any Sort of Goods, are never put under any Man's Name in the Ledger.

Per Contra Cr.

1787					
Jan. 7	2	By Cash, received in Part	1	100	—
16	3	By Cash, received in Part	1	100	—
Feb. 24	8	By Capt. *William Andrews*, for my Draft on Sir *Robert*, payable to d° *Andrews*	4	246	—
☞	R	By Error on the Dr. Side	—	30	—
28	R	By Balance due to me	10	30	—
				506	—

2. The laft Line but one, having the *Index* to it, fhews that it was inferted, in Order to balance the *Error* committed on the Dr. Side of this Accomt.

Per Contra Cr.

1787					
Jan. 19	3	By Stuffs	6	20	—
Feb. 16	7	By Tobacco	1	230	—
				250	—

1787		Capt. John Smith Dr.		l.	s.	d.
Jan. 1	1	To Stock, to pay the 18th Inſtant - - - -	1	580	—	—

1787		Capt. William Andrews Dr.				
Jan. 21	3	To Stuffs - - - - - - - - - - - -	6	24	—	—
Feb. 24	8	To Sir *Robert Johnſon*, for my Draft on him, payable to d^r *Andrews* - - - - - - -	3	246	—	—
				270	—	—

1787		Sir Humphrey Parſons Dr.				
Jan. 8	2	To Caſh, paid in full - - - - - - - -	1	100	—	—
11	2	To *Liſbon* Wine - - - - - - - - -	6	16	—	—
				116	—	—

Note, When the Dr. Side of any Man's Accompt exceeds the Cr. Side, the *Balance* thereof muſt be placed on the Cr. Side, and ſhews what he is indebted to you.

1787		William Baker, Eſq; Dr.				
Jan. 17	3	To Caſh, paid in full - - - - - - -	1	150	—	—
Feb. 20	7	To Caſh, paid in full - - - - - - -	1	50	—	—
22	8	To Caſh, for 500*l.* lent him on Bond, for 6 Months, at 5 *per Cent.* - - - - - -	1	500	—	—
				700	—	—

1787		William Warner Dr.				
Jan. 30	4	To *Norwich* Crape, to pay in 3 Months - -	8	50	—	—

1787		Per Contra	Cr.		l.	s.	d.
Jan. 18	3	By Cash, received in full		1	580	—	—

1787		Per Contra	Cr.				
Jan. 1	1	By Stock		1	270	—	—

1787		Per Contra	Cr.				
Jan. 1	1	By Stock, to pay the 8th Instant		1	100	—	—
Feb. 28	R	By Balance, due to me		10	16	—	—
					116	—	—

1787		Per Contra	Cr.				
Jan. 1	1	By Stock, to pay the 17th Instant		1	150	—	—
Feb. 10	6	By Serge, to pay the 20th Instant		9	50	—	—
28	R	By Balance, due to me on Bond		10	500	—	—
					700	—	—

1787		Per Contra	Cr.				
Jan. 1	1	By Stock		1	15	13	—
Feb. 28	R	By Balance, due to me, to be paid *April* 30 next		10	34	7	—
					50	—	—

1787		Brandon George	Dr.		l.	s.	d.
Jan. 3	2	To *French*-Wine to pay in 1 Month		2	57	—	—
Feb. 12	6	To *Liſbon*-Wine		6	32	—	—
					89	—	—

1787		Houſe-Expenſes	Dr.				
Jan. 31	5	To Caſh for ſundry Charges this Month		1	37	13	3
Feb. 28	8	To Caſh for ſundry Charges this Month		1	70	12	11
					108	6	2

1787		Oporto-Wine	Dr.	Hhds.	Mark				
Jan. 4	2	To *Thomas Preſton*, Eſq; at 7*l. per* Hhd.		5	TP	3	35	—	—
Feb. 7	5	To *Thomas Preſton*, Eſq; at 9*l. per* Hhd.		10	TP	3	90	—	—
28	R	To Profit and Loſs, gain'd by this Accompt				9	30	—	—
				15			155	—	—

1787		Samuel Fairman	Dr.				
Jan. 5	2	To *French* Wine		2	28	—	—

1787		Elias Skinner	Dr.				
Jan. 6	2	To *Oporto* Wine, to pay the 12th Inſtant		5	27	—	—
Feb. 1	5	To Sundry Accompts			154	—	—
					181	—	—

1787		Per Contra	Cr.		l.	s.	d.
Feb. 5	5	By Caſh, received in full		1	57	—	—
28	R	By Balance, due to me		10	32	—	—
					89	—	—

1787		Per Contra	Cr.				
Feb. 28	R	By Profit and Loſs		9	108	6	2

Note, This *Accompt* muſt not be balanced by any thing elſe but *Profit* and *Loſs*, becauſe the ſeveral things that are made *Drs.* to Caſh, are of no Eſtimation in the merchantile Way, but are an entire *Loſs*.

1787		Per Contra	Cr.	Hhds.	Mark			
Jan. 6	2	By *Elias Skinner*, at 9*l. per* Hhd. for		3	T P	5	27	—
Feb. 1	5	By *Elias Skinner*, at 9*l. per* Hhd. for		2	T P	5	18	—
21	8	By *Thomas Shaw*, at 11*l. per* Hhd. for		10	T P	9	110	—
				15			155	—

1787		Per Contra	Cr.				
Feb. 28	R	By Balance, due to me		10	28	—	—

1787		Per Contra	Cr.				
Jan. 12	3	By Caſh, received in full		1	27	—	—
Feb. 1	5	By Sundry Accompts		—	110	—	—
18	7	By Caſh, received in full		1	44	—	—
					181	—	—

Lisbon Wine — Dr.

1787			Hhds.	Mark		l.	s.	d.
Jan. 9	2	To Broad Cloth, at 7l. per Hhd. for	7	E I	2	49	—	—
Feb. 11	6	To Sundry Accompts, at 7l. per Hhd. for	40	R M	—	280	—	—
15	7	To *Robert Uxley*, at 7l. per Hhd. for	10	R U	8	70	—	—
28	R	To Profit and Loss, gain'd by this Accompt			9	33	10	—
			57			432	10	—

William Lowfield, Esq; — Dr.

1787					
Jan. 10	2	To Hops	2	66	3	—
26	4	To Shalloon	3	12	10	—
30	4	To *Norwich*-Crape, for *William Warner*'s Assignment on him	8	50	—	—
				128	13	—

Thomas Johnson — Dr.

1787						
Jan. 15	3	To Sundry Accompts	—	256	14	3¾

Stuffs — Dr.

1787			Pcs.	Yds		l.	s.	d.
Jan. 19	3	To *John Herbert*, at ~~20d~~ per Yard	20	240	3	20	—	—
Feb. 28	R	To Profit and Loss, gain'd by this Accompt			9	4	—	—
						24	—	—

John Hammond, Esq; — Dr.

1787						
Jan. 20	3	To Tobacco, to pay at Sundry Times	1	167	—	5

Per Contra Cr.

1787			Hhds.	Mark	l.	s.	d.
Jan. 11	2	By Sir *Humphrey Parsons* at 8*l.* *per* Hhd. for	2	E I	4	16	—
13	3	By Cash, at 8*l.* 10*s.* *per* Hhd. for	3	E I	1	25	10
Feb. 1	5	By *Elias Skinner*, at 8*l.* *per* Hhd. for	2	E I	5	16	—
12	6	By *Brandon George*, at 8*l.* *per* Hhd. for	4	R M	5	32	—
19	7	By *Isaac Reynolds*, at 8*l.* *per* Hhd. for	14	R M	8	112	—
21	8	By *Thomas Shaw*, at 8*l.* *per* Hhd. for	7	R M	9	56	—
28	R	By Balance, unsold, at 7*l.* *per* Hhd. for	25	RM 15 / RU 10	10	175	—
			57			432	10

Per Contra Cr.

1787					
Feb. 28	R	By Balance, due to me	10	128	13

Per Contra Cr.

1787						
Feb. 28	R	By Balance, due to me	10	256	14	3¾

Per Contra Cr.

1787			Pcs.	Yds.			
Jan. 21	3	By Capt. *William Andrews*, at 2*s.* *per* Yard, for	20	240	4	24	—

Per Contra Cr.

1787						
Feb. 9	6	By Sundry Accompts	—	67	—	5
28	R	By Balance, due to me, payable *April* 20th next	10	100	—	—
				167	—	5

1787		Robert Moore Dr.		l.	s.	d.
Jan. 22	3	To Sundry Accompts	—	533	6	3
Feb. 25	8	To Cash, for his Draft on me, paid to *John Ash*	1	66	13	9
				600	—	—

1787		John Osborne Dr.				
Jan. 23	4	To Canary	2	270	—	—

1787		Richard Remnant Dr.				
Jan. 24	4	To Canary, to pay in 3 Months	2	432	—	—

		Paper Dr.	Reams			
1787						
Jan. 27	4	To *Martin Unwin*, at 10*s. per* Ream, to pay at sundry Times, for	1000	7	500	— —
Feb. 28	R	To Profit and Loss, gain'd by this Accompt		9	30	— —
			1000		530	— —

1787		Martin Unwin Dr.				
Jan. 28	4	To Sundry Accompts	—	500	—	—
Feb. 1	5	To *Elias Skinner*, for d° *Skinner's* Assignment on *Unwin*, payable to me	5	20	—	—
17	7	To Tobacco	1	381	17	6
				901	17	6

1787		Per Contra Cr.			l.	s.	d.
Jan. 22	3	By Canary		2	500	—	—
Feb. 11	6	By *Liſbon* Wine, on Demand		6	100	—	—
					600	—	—

1787		Per Contra Cr.			l.	s.	d.
Feb. 23	8	By Caſh, received in full, by an Aſſignment on *James Jenkins*		1	270	—	—

1787		Per Contra Cr.			l.	s.	d.
Jan. 25	4	By Sundry Accompts		—	432	—	—

1787		Per Contra Cr.	Reams		l.	s.	d.
Jan. 29	4	By *Robert Uxley*, at 10*s.* 6*d. per* Ream, for	500	8	262	10	—
Feb. 11	6	By *Liſbon* Wine, at 11*s.* — *per* Ream, for	200	6	110	—	—
15	7	By *Robert Uxley*, at 10*s.* 6*d. per* Ream, for	300	8	157	10	—
			1000		530	—	—

1787		Per Contra Cr.			l.	s.	d.
Jan. 27	4	By Paper		7	500	—	—
Feb. 2	5	By *Iſaac Reynolds*, for *E. Skinner's* Note on d° *Unwin*, now given to *I. Reynolds*		8	20	—	—
28	R	By Balance, due to me		10	381	17	6
					901	17	6

Norwich Crape — Dr.

1787			Pcs.	Yds.		l.	s.	d.
Jan. 29	4	To *Robert Uxley*, at 3*s.* 6*d.* *per* Yard for	100	1600	8	280	—	—
Feb. 28	R	To Profit and Loſs, gain'd by this Accompt			9	17	12	—
						297	12	—

Robert Uxley — Dr.

1787					l.	s.	d.
Jan. 29	4	To Paper		7	262	10	—
Feb. 13	6	To Serge		9	8	15	—
15	7	To Sundry Accompts		—	257	10	—
27	8	To Duroy		8	48	15	—
28	R	To Balance, due to him		10	322	10	—
					900	—	—

Iſaac Reynolds — Dr.

1787				l.	s.	d.
Feb. 2	5	To Sundry Accompts	—	120	—	—
19	7	To Sundry Accompts	—	252	—	—
				372	—	—

Duroy — Dr.

1787			Pcs.	Yds.		l.	s.	d.
Feb. 2	5	To *Iſaac Reynolds*, at 6*s.* *per* Yard, for	40	600	8	180	—	—
28	R	To Profit and Loſs, gain'd by this Accompt			9	7	10	—
						187	10	—

Sagathee — Dr.

1787			Pcs.	Yds.		l.	s.	d.
Feb. 2	5	To *Iſaac Reynolds*, at 2*s.* 6*d.* *per* Yard for	100	1200	8	150	—	—
28	R	To Profit and Loſs, gain'd by his Accompt			9	2	—	—
						152	—	—

Per Contra Cr.

1787			Pcs.	Yds.		l.	s.	d.
Jan. 30	5	By Sundry Accompts, at 4*s.* *per* Yard for	40	640	—	128	—	—
Feb. 14	7	By *Samuel Grainger*, at 4*s.* *per* Yard for	4	64	10	12	16	—
28	R	By Balance, unfold, at 3*s.* 6*d.* *per* Yard for	56	896	10	156	16	—
			100	1600		297	12	—

Per Contra Cr.

1787					l.	s.	d.
Jan. 29	4	By *Norwich* Crape		8	280	—	—
Feb. 15	7	By Sundry Accompts		—	620	—	—
					900	—	—

Per Contra Cr.

1787				l.	s.	d.
Feb. 2	5	By Sundry Accompts	—	330	—	—
28	R	By Balance due to me	10	42	—	—
				372	—	—

Per Contra Cr.

1787			Pcs.	Yds.		l.	s.	d.
Feb. 14	6	By *Samuel Grainger*, at 6*s.* 6*d.* *per* Yard	10	150	10	48	15	—
27	8	By *Robert Uxly*, at 6*s.* 6*d.* *per* Yard	10	150	8	48	15	—
28	R	By Balance, unfold, at 6*s.* 0*d.* *per* Yard	20	300	10	90	—	—
			40	600		187	10	—

Per Contra Cr.

1787			Pcs.	Yds.		l.	s.	d.
Feb. 14	6	By *Samuel Grainger*, at 2*s.* 10*d.* *per* Yard	10	120	10	17	—	—
28	R	By Balance, unfold, at 2*s.* 6*d.* *per* Yard	90	1080	19	135	—	—
			100	1200		152	—	—

1787		Thomas Shaw Dr.		l.	s.	d.
Feb. 4	5	To Cash, paid *William Smith*, by Order of d° *Shaw*	1	100	—	—
21	8	To Sundry Accompts	—	232	3	4
				332	3	4

1787		Serge Dr.	Pcs.	Yds.			
Feb. 10	6	To Sundry Accompts, at 1*s. per* Yard	100	1400	1	70	—
28	R	To Profit and Loss gain'd by this Accompt			9	1	15
						71	15

1787		Profit and Loss Dr.			
Jan. 25	4	To *Richard Remnant*, lost by the Rebate of 432*l.* for 3 Months, at 5 *per Cent.*	7	5	6	8
Feb. 9	6	To *John Hammond*, Esq; lost by an Abatement	6	—	—	5
26	8	To *Samuel Grainger*, abated in Composition	10	43	15	—
28	R	To House-Expenses	5	108	6	2
—	R	To Stock gain'd by two Months trading	1	218	3	6
				375	11	9

Note, This Accompt is always made Dr. to *Stock* for the Balance thereof, if there be a Gain in the Trade, and Cr. by *Stock* if there be a *Loss*: And the Reason is obvious enough; For if there be a *Gain*, it is evident that the Goods were sold for more than they were bought for, and therefore *Stock* must be Cr. by *Profit* and *Loss* for the same: the contrary, if there be a *Loss*, which seldom happens to a careful Trader.

Admit, therefore, a Man's whole *Stock* to consist of but one Sort of *Goods:* hence, as that is his *Stock*, the *prime Cost* thereof, and the *Gain* must go together to balance the Cr. Side, which will consist of what was sold at an advantageous Price: For the Difference between the Prices of Goods bought, and sold out advantageously, must be the *Profit* arising from the Sale of those *Goods:* and as that must be placed on the Cr. Side of *Stock*, so *Profit* and *Loss* must be Dr. to *Stock* for the same Balance or Gain, and not to any thing else.

For Example.

1. Suppose the Merchant's whole Stock should consist of *Pepper*, which is worth 68*l.* 8*s.* *Page* 1, then it must be

Pepper Dr.		Stock Cr.	
To Stock	68*l.* 8*s.*	By Pepper	68*l.* 8*s.*

2. Suppose the *Pepper* to be all sold upon Trust to *Robert Moore* for 72*l.* 13*s.* 6*d.* then is

Robert Moore Dr.		Pepper Cr.	
To Pepper	72*l.* 13*s.* 6*d.*	By Robert Moore	72*l.* 13*s.* 6*d.*

3. To balance this Accompt; as there is a *Gain* upon the Sale of the said *Pepper:* so for that *Gain* you must make

Pepper Dr.		Profit and Loss Cr.	
To Profit and Loss	4*l.* 5*s.* 6*d.*	By Pepper	4*l.* 5*s.* 6*d.*

1787		Per Contra Cr.				l.	s.	d.
Feb. 3	5	By Cash, receiv'd of *John James*, for *Shaw*'s Use			1	100	—	—
21	8	By Sundry Accompts			—	232	3	4
						332	3	4

1787		Per Contra Cr.	Pcs.	Yds.		l.	s.	d.
Feb. 13	6	By *Robert Uxley*, at 15*d. per* Yard	10	140	8	8	15	—
	R	By Balance unfold, at 1*s. per* Yard	90	1260	10	63	—	—
			100	1400		71	15	—

1787		Per Contra Cr.			l.	s.	d.
Jan. 28	4	By *Martin Unwin*, gain'd by the Rebate of 500*l.* at 5 *per Cent.*	7		4	18	10¾
Feb. 28	R	By Tobacco	1		82	6	10¾
—	R	By Pepper	1		4	5	6
—	R	By Canary	2		107	—	—
—	R	By Hops	2		7	—	10¾
—	R	By *French* Wine	2		19	15	—
—	R	By Holland	2		14	16	—
—	R	By Broad Cloth	2		5	15	—
—	R	By Shalloon	3		—	16	8
—	R	By Drugget	3		2	10	—
—	R	By *Oporto* Wine	5		30	—	—
—	R	By *Liſbon* Wine	6		33	10	—
—	R	By Stuffs	6		4	—	—
—	R	By Paper	7		30	—	—
—	R	By *Norwich* Crape	8		17	12	—
—	R	By Durey	8		7	10	—
—	R	By Sagathee	8		2	—	—
—	R	By Serge	9		1	15	—
					375	11	9

4. To balance the Accompt of *Profit* and *Loſs*, you muſt make

Profit and Loſs Dr.		Stock Cr.	
To Stock	4*l.* 5*s.* 6*d.*	By Profit and Loſs	4*l.* 5*s.* 6*d.*

5. Then, becauſe *Robert Moore* has not paid for the *Pepper*, to balance his Accompt, you muſt make

Balance Dr.		Robert Moore Cr.	
To Robert Moore	72*l.* 13*s.* 6*d.*	By Balance	72*l.* 13*s.* 6*d.*

Laſtly, To balance the whole Accompt, you muſt make

Stock Dr.		Balance Cr.	
To Balance	72*l.* 13*s.* 6*d.*	By Stock	72*l.* 13*s.* 6*d.*

Hence it appears, by taking a Survey of theſe Statings, that *Stock* ſtands Cr. both by *Pepper* for the prime Coſt, and by *Profit* and *Loſs* for the *Gain* thereon; and that *Stock* is Dr. to *Balance* for the whole Value of the ſaid *Pepper* ſold to Advantage, which is equal to the *prime Coſt* and the *Profit* taken together.

1787		Samuel Grainger	Dr.		l.	s.	d.
Feb. 14	6	To Sundry Accompts		—	78	11	—

1787		Balance	Dr. Mark		l.	s.	d.
Feb. 28	R	To Cash remaining in Hand, carried to the next Ledger		1	8099	4	$2\frac{1}{2}$
—	R	To Canary, unsold, 5 Pipes, at 25*l. per* Pipe	R U	2	125	—	—
—	R	To Hops, unsold, 44 Bags, wt. 132*C.* 2*qrs.* at 28*s. per C.*	T S	2	185	10	—
—	R	To *French* Wine, unsold, 10 Hhds. at 30*l. per* Hhd.	R U	2	300	—	—
—	R	To Drugget, unsold, 20 Pieces, qt. 280 Yards, at 3*s.* 4*d. per* Yard	T S	3	46	13	4
—	R	To Sir *Robert Johnson*, due to me		3	30	—	—
—	R	To Sir *Humphrey Parsons*, due to me		4	16	—	—
—	R	To *William Baker*, Esq; due to me on Bond		4	500	—	—
—	R	To *William Warner*, due to me, to be paid *April* 30th next		4	34	7	—
—	R	To *Brandon George*, due to me		5	32	—	—
—	R	To *Samuel Fairman*, due to me		5	28	—	—
—	R	To *Lisbon* Wine, unsold, 25 Hhds. at 7*l. per* Hhd.	RM15 / RU10	6	175	—	—
—	R	To *William Lowfield*, Esq; due to me		6	128	13	—
—	R	To *Thomas Johnson*, due to me		6	256	14	$3\frac{3}{4}$
—	R	To *John Hammond*, Esq; due to me, to be paid *April* 20th next		6	100	—	—
—	R	To *Martin Unwin*, due to me		7	381	17	6
—	R	To *Norwich* Crape, unsold, 56 Pcs. qt. 896 Yards, at 3*s.* 6*d. per* Yd.	R U	8	156	16	—
—	R	To *Isaac Reynolds*, due to me		8	42	—	—
—	R	To Duroy, unsold, 20 Pieces, qt. 300 Yards, at 6*s. per* Yard	I R	8	90	—	—
—	R	To Sagathee, unsold, 90 Pieces, qt. 1080 Yards, at 2*s.* 6*d. per* Yard	I R	8	135	—	—
—	R	To Serge, unsold, 90 Pieces, qt. 1260 Yards, at 1*s. per* Yard	W B	9	63	—	—
					10925	15	$4\frac{1}{4}$

Note 1, Every *Article* under the Head of *Balance*, on the *Dr.* Side, is derived or brought from the *Cr.* Side of that particular Accompt, which is made *Cr.* by Balance.

2. These *Articles* taken together, make up the Whole of your present *Estate* in *Money*, *Goods* and *Debts* due to you; and in your next *Books*, that is, in your *Journal* and *Ledger*, they must each of them be made *Dr.* to *Stock*, because each Particular is a Part thereof.

1787		Per Contra Cr.		l.	s.	d.
Feb. 14	6	By Cash, received in Part	1	28	11	—
26	8	By Sundry Accompts	—	50	—	—
				78	11	—

1787		Per Contra Cr.		l.	s.	d.
Feb. 28	R	By *Thomas Preston*, Esq; due to him, to be paid *May* 14th next	3	90	—	—
—	R	By *Robert Uxley*, due to him	8	322	10	—
—	R	By Stock, for the neat Proceed of my whole Estate	1	10513	5	4¼
				10925	15	4¼

Note 1, Every *Article* under the Head of *Balance* on the *Cr.* Side (the last only excepted) is derived or brought from the *Dr.* Side of that particular Accompt which is *Dr.* to *Balance*.

2. These *Articles* taken together make up the whole of what you owe or stand indebted to others: And as your *Stock* is obliged to make good those *Debts*; so, in your next *Journal* and *Ledger*, your *Stock* must be made *Dr.* to every one of them, they being so many *Crs.* to whom you are *obliged*.

3. The last *Article* only, where *Balance* is made *Cr.* by *Stock*, shews the neat *Produce* of your whole Estate, and what you are really worth, when all your *Debts* are paid.

4. This *Balance* is always placed on the *Cr.* Side (except your *Debts* should exceed) and in your next Books *Stock* must be credited with the same, for the whole Quantity and Value, because each Particular is *Dr.* to *Stock* for its respective Quantity and Value.

Lastly, If what you owe should at any Time exceed your *Cash*, *Goods* unsold, and *Debts* due to you, it will then look very bad; and the *Balance*, which then must be placed on the *Dr.* Side, shews that you are so much worse than nothing, which Sum, if it should be pretty large, will oblige you to call your *Creditors* to a Composition, in order to enable you to carry on Business again.

Dr. l.	s.	d.		Cr.	l.	s.	d.
535	13	—	Stock	1	10830	14	10¾
20437	2	4	Cash	1	2337	18	1½
939	11	—	Tobacco	1	1021	17	10¼
68	8	—	Pepper	1	72	13	6
1150	—	—	Canary	2	1132	—	—
404	4	3¾	Hops	2	225	15	1½
570	—	—	*French* Wine	2	289	15	—
57	12	—	Holland	2	72	8	—
90	—	—	Broad Cloth	2	95	15	—
11	13	4	Shalloon	3	12	10	—
57	3	4	Drugget	3	13	—	—
100	—	—	*Thomas Preston*, Esq;	3	190	—	—
476	—	—	Sir *Robert Johnson*	3	446	—	—
250	—	—	*John Herbert*	3	250	—	—
580	—	—	Capt. *John Smith*	4	580	—	—
270	—	—	Capt. *William Andrews*	4	270	—	—
116	—	—	Sir *Humphrey Parsons*	4	100	—	—
700	—	—	*William Baker*, Esq;	4	200	—	—
50	—	—	*William Warner*	4	15	13	—
89	—	—	*Brandon George*	5	57	—	—
108	6	2	House-Expenses	5			
125	—	—	*Oporto* Wine	5	155	—	—
28	—	—	*Samuel Fairman*	5			
181	—	—	*Elias Skinner*	5	181	—	—
399	—	—	*Lisbon* Wine	6	257	10	—
128	13	—	*William Lowfield*, Esq;	6			
256	14	3¾	*Thomas Johnson*	6			
20	—	—	Stuffs	6	24	—	—
167	—	5	*John Hammond*, Esq;	6	67	—	5
600	—	—	*Robert Moore*	7	600	—	—
270	—	—	*John Osborne*	7	270	—	—
432	—	—	*Richard Remnaut*	7	432	—	—
500	—	—	Paper	7	530	—	—
901	17	6	*Martin Unwin*	7	520	—	—
280	—	—	*Norwich* Crape	8	140	16	—
577	10	—	*Robert Uxley*	8	900	—	—
372	—	—	*Isaac Reynolds*	8	330	—	—
180	—	—	Duroy	8	97	10	—
150	—	—	Sagathee	8	17	—	—
332	3	4	*Thomas Shaw*	9	332	3	4
70	—	—	Serge	9	8	15	—
49	2	1	Profit and Loss	9	4	18	10
78	11	—	*Samuel Grainger*	10	78	11	—
23159	5	1	*The End of the first Ledger.*		23159	5	1

THE
CASH-BOOK.

1787		Cash Dr.		l.	s.	d.
Jan. 1	1	To Stock	1	8000	—	—
2	2	To Holland, received in full	2	22	—	—
7	2	To Sir *Robert Johnson*, received in Part	3	100	—	—
12	2	To *Elias Skinner*, received in full	5	27	—	—
13	3	To *Lisbon* Wine, received in full	6	25	10	—
15	3	To Sir *Robert Johnson*, received in Part	3	100	—	—
18	3	To Capt. *John Smith*, received in full	4	580	—	—
23	4	To Canary, received in Part	1	290	—	—
25	4	To *Richard Remnant*, received in full for his early Payment	7	426	13	4
30	4	To *Norwich* Crape, received in Part of *William Warner*	8	28	—	—
				9599	3	4

1787		Cash Dr.		l.	s.	d.
Feb. 1	5	To Balance brought from the last Month	—	8518	8	11½
	5	To *Elias Skinner*, received in Part	5	90	—	—
3	5	To *Thomas Shaw*, received of *John James*, for *Shaw*'s Use	9	100	—	—
5	5	To *Brandon George*, received in full	5	57	—	—
6	5	To *Thomas Preston*, Esq; received in full	3	65	—	—
8	6	To Sundry Accompts, received in full	—	110	3	—
9	6	To *John Hammond*, Esq; received in Part	6	67	—	—
14	6	To *Samuel Grainger*, received in Part	10	28	11	—
18	7	To *Elias Skinner*, received in full	5	44	—	—
Err. 21	8	To *Thomas Shaw*, received in full	9	66	3	4
23	8	To *John Osborne*, received in full of *James Jenkins*	7	270	—	—
26	8	To *Samuel Grainger*, received in full of a Composition	10	6	5	—
				9422	11	3½

Note 1, The last *Line* but three, marked with *Error* in the Margin, was done on Purpose to shew the Learner how to balance it in the like Case; which see on the *Cr.* Side.

2. The Error must not be added with the rest of the Mony, when it is carried to the Ledger, because it was never received.

The End of the

1787		Per Contra Cr.		l.	s.	d.
Jan. 8	2	By Sir *Humphrey Parſons*, paid in full – – –	4	100	—	—
14	3	By Tobacco, paid in full – – – – – – –	1	298	—	—
17	3	By *William Baker*, Eſq; paid in full – – –	4	150	—	—
28	4	By *Martin Unwin*, paid in full – – – –	7	495	1	1½
31	5	By Houſe Expenſes, for Sundry Charges this Month – – – – – – – – – – –	5	37	13	3
—	R	By Balance, remaining in Hand, carried to the next Month – – – – – – – – –	—	8518	8	11½
				9599	3	4

1787		Per Contra Cr.		l.	s.	d.
Feb. 2	5	By *Iſaac Reynolds*, paid in Part – – – –	8	100	—	—
4	5	By *Thomas Shaw*, paid *William Smith*, by Order of d° *Shaw* – – – – – – – – –	9	100	—	—
10	6	By Serge, paid in Part – – – – – – –	9	20	—	—
11	6	By *Liſbon* Wine, paid in Part – – – – –	6	70	—	—
15	7	By *Robert Uxley*, paid in Part – – – – –	8	100	—	—
16	7	By Tobacco, paid in Part – – – – – – –	1	113	13	9
20	7	By *William Baker*, Eſq; paid in full – – –	4	50	—	—
21	8	By *Error* on the Dr. Side – – – – – – –	—	66	3	4
	8	By *Thomas Shaw*, paid in full – – – – –	9	66	3	4
22	8	By *William Baker*, Eſq; lent him on Bond, for 6 Months, at 5 *per Cent.* – – – – – –	4	500	—	—
25	8	By *Robert Moore*, for his Draft on me, payable to *John Aſh*, or Order – – – – – – –	7	66	13	9
28	8	By Houſe Expenſes, for ſundry Charges this Month – – – – – – – – – – –	5	70	12	11
—	R	By Balance, remaining in Hand, carried to the next Month – – – – – – – – – –	10	8099	4	2½
				9422	11	3½

Note 1. The laſt Line but nine, having the *Index* prefixt to it in the Margin, ſhews that it was inſerted to balance the Error committed on the Dr. Side of this Accompt.

2. The Error muſt not be added with the reſt of the Mony, when it is carried to the *Ledger*, becauſe it was never paid.

firſt Caſh Book.

THE

BOOK of HOUSE-EXPENSES.

1787	House-Expenses Dr. to Cash	l.	s.	d.	l.	s.	d.
Jan. 1	Paid for 3 Rabbits	0	2	6			
2	a Load of Hay	1	16	0			
3	a *Cheshire* Cheese, wt. 57 *lb.* at 4 *d.* *per lb.*	0	19	0			
4	a Firkin of Butter, wt. 56 *lb.* at 8 *d.* *per lb.*	1	17	4			
5	a Load of Straw	1	7	0			
6	the Baker's Bill	0	17	0			
7	a Suit of Apparel	8	0	0			
					14	18	10
8	6 Mahogany Chairs	6	0	0			
9	the Coachman's Bill	0	17	7			
10	the Butcher's Bill	0	19	7			
11	2 *lb.* Sausages	0	1	0			
12	Turnips and Potatoes	0	0	9			
13	Endive and Celery	0	0	4			
14	½ *lb.* Flour of Mustard	0	0	6			
15	the Brewer's Bill	0	10	0			
					8	9	9
16	the Smith's Bill	0	19	8			
17	3 Quarters of Oats, at 15 *s.* *per* Quarter	2	5	0			
18	1 Quarter's Wages for the Cook	2	0	0			
19	a Goose	0	3	6			
20	a Sett of China Ware	3	0	0			
21	a Gross of best Corks	0	5	0			
22	a Turkey	0	5	0			
23	2 Fowls	0	3	6			
					9	1	8
24	1 Quarter's Salary to the Coachman	2	10	0			
25	1 *Gloucestershire* Cheese, wt 21 *lb.* at 3 *d.* *per lb.*	0	5	3			
26	the Baker's Bill	0	19	6			
27	2 Hair Brooms	0	2	0			
28	3 Hearth Brushes	0	1	0			
29	a Gammon of Bacon	0	4	6			
30	2 Quarts of Pease	0	0	5			
31	the Butcher's Bill	1	0	4			
					5	3	0
					37	13	3

1787	House-Expenses Dr. to Cash.	l.	s.	d.	l.	s.	d.
Feb. 1	Paid for a Load of Sand	0	6	0			
2	the House-maid, a Quarter's Wages	1	5	0			
3	the Brewer for a Barrel of Beer	0	10	0			
4	for Potatoes	0	0	3			
5	the Smith, for mending the Poker, Tongs, and Fire-shovel	0	2	6			
6	for mending the Jack and Spits	0	2	6			
7	the Carpenter, for mending the Shelves in the Kitchen	0	7	6			
					2	13	9
8	the Butcher's Bill	1	19	2			
9	the Baker's Bill	0	19	10			
10	for 6 Chaldron of Coals	9	0	0			
11	the Mason for mending the Kitchen Floor	0	12	6			
12	the Footman, 1 Quarter's Wages	2	0	0			
13	the Cook's Bill for Greens, &c.	0	7	8			
14	the Chambermaid, a Quarter's Wages	1	10	0			
					16	9	2
15	for a new Stove in the Parlour	4	10	0			
16	ditto Dining-room	6	0	0			
17	the Back-maker for some Brewing-Vessels	7	8	0			
18	the Cooper, for 6 new Barrels	2	7	6			
19	the Copper-smith for 2 new Coppers	9	14	6			
20	the Bricklayer for setting the said Coppers	5	3	6			
21	the Smith for Iron work to the same	3	17	0			
					39	0	6
22	for a Mill to grind the Malt	1	16	0			
23	for a Quarter of Malt and 10*lb.* of Hops	3	4	0			
24	for a Load of Hay	1	16	0			
25	ditto - of Straw	0	18	0			
26	the Baker's Bill	1	12	0			
27	the Butcher's Bill	2	16	6			
28	for 1 Dozen of Candles	0	7	0			
					12	9	6
					70	12	11

The End of the first Book of House-Expenses.

The WASTE-BOOK.

LONDON, *March* 1, 1787.

An INVENTORY of my whole Eſtate, conſiſting of Mony, Goods and Debts, owing to and by me *John Simmons*, taken this Day; and is as follows, *viz.*

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
J.	*Imprimis*, I have in ready mony - -	8099	4	2½			
J. R U	*Item*, 5 Pipes of Canary, at 25*l. per* Pipe - - - - - - -	125	0	0			
J. T S	44 Bags of Hops, wt. 132*C.* 2*qrs.* at 28*s. per C.* - - - - -	185	10	0			
J. R U	10 Hhds. of *French* Wine, at 30*l. per* Hhd. - - - - - -	300	0	0			
J. T S	20 Pieces of Drugget, qt. 280 Yards, at 3*s.* 4*d. per* Yard	46	13	4			
J RM 15 / RU 10	25 Hhds. of *Liſbon*-Wine, at 7*l. per* Hhd. - - - - - -	175	0	0			
J. R U	56 Pieces of *Norwich* Crape, qt. 896 Yards, at 3*s.* 6*d. per* Yd.	156	16	0			
J. I R	20 Pieces of Duroy, qt. 300 Yds. at 6*s. per* Yard - - - -	90	0	0			
J. I R	90 Pieces of Sagathee, qt. 1080 Yards, at 2*s.* 6*d. per* Yard	135	0	0			
J. W B	90 Pieces of Serge, qt. 1260 Yds, at 1*s. per* Yard - - - -	63	0	0			
J.	Sir *Robert Johnſon* owes me - -	30	0	0			
J.	Sir *Humphrey Parſons* - - - -	16	0	0			
J.	*William Baker*, Eſq; on Bond -	500	0	0			
J.	*William Warner*, to be paid *April* 30 next - - - - - -	34	7	0			
J.	*Brandon George* - - - - - -	32	0	0			
J.	*Samuel Fairman* - - - - - -	28	0	0			
J.	*William Lowfield*, Eſq; - - -	128	13	0			
J.	*Thomas Johnſon* - - - - - -	256	14	3¾			
J.	*John Hammond*, Eſq; to be paid *April* 20 next - - - - -	100	0	0			
J.	*Martin Unwin* - - - - - -	381	17	6			
J.	*Iſaac Reynolds* - - - - - -	42	0	0			
					10925	15	4½

I am indebted as follows, *viz.*

J.	To *Thomas Preſton*, Eſq; to pay *May* 14 next - - - - -	90	0	0			
J.	To *Robert Uxley* - - - - - -	322	10	0			
					412	10	—

London, *March* 2, 1787.

		l.	s.	d.
J.	Sir *Robert Johnſon* has paid me in full - - - - - -	30	—	—

Note, This being a very plain Caſe, the Learner I preſume, by this Time, can tell that *Caſh* muſt be made Dr. to Sir *Robert Johnſon* for the Sum received, and Sir *Robert Johnſon* Cr. by *Caſh* for the ſame Sum; and therefore for the future, in all ſuch ſingle Caſes of paying and receiving Mony, and of buying and ſelling Wares, either upon Truſt or preſent Payment, I ſhall omit any further Inſtructions concerning them, imagining what has been already ſaid to be ſufficient.

4

J. Bought of *James Allen*, at *Garraway's* Coffee-Houſe, the good Ship *James*, Burthen 300 Tons, or thereabout, for 1500*l*.

	l.	s.	d.
Paid 5 *per Cent.* down - - -	75	0	0
And the reſt in 5 Days - - -	1425	0	0
		1500	— —

I have alſo ordered her to be repaired and fitted out with all Speed, for a Privateer againſt the *French*.

Note, This may be journalized two Ways, viz.

1. Make Ship *James* Dr. to *James Allen* for the whole Sum, and *James Allen* Cr. by Ship *James* for the ſame Sum. Next make *James Allen* Dr. to *Caſh* for the Sum paid him, and *Caſh* Cr. by *James Allen* for the ſame Sum. Or,
2. Ship *James* Dr. to *Sundry Accompts* for the whole Value; then make *Caſh* Cr. by Ship *James* for the Mony paid down, and *James Allen* Cr. by the ſaid Ship for what remains due. I have made Choice of this latter Way.

6

J. Sold to *John Herbert* $\frac{1}{16}$ Part of the aboveſaid Ship *James*, and received preſent Mony - - - - - 125 — —

Note, The Part of the Ship *James*, in this Caſe, is to be eſteemed as Goods, and then it will be eaſy to conceive, that *Caſh* muſt be Dr. to Ship *James* for the Sum received, and Ship *James* Cr. by *Caſh* for the ſame Sum.

8

J. Sold to Capt. *John Smith* $\frac{1}{16}$ Part of the Ship *James*, and received preſent Mony - - - - - - - - 125 — —

I have alſo agreed to his going Maſter of the ſaid Ship

9

J. Paid *James Allen* in full for the Ship *James* - - - 1425 — —

10

J. Sold to *William Baker*, Eſq; $\frac{1}{16}$ Part of the aboveſaid Ship, for which he is to pay in 7 Days - - - - 125 — —

London, *March* 12, 1787.

		l.	s.	d.
J.	By an unluckly Accident last Night, 3 Iron Hoops broke off from one of the Hhds. of *Lisbon* Wine, in Consequence of which, one of the Staves gave way, whereby about 6 Gallons only were saved, which I ordered to be bottled off; the rest was entirely lost. The Prime Cost of the said Hhd. was – – – – – –	7	–	–
	Note, Notwithstanding that some of the Wine was saved, yet as it was not intended for Sale, the whole Hogshead must go to the Accompt of *Profit* and *Loss*, which must be made Dr. to *Lisbon* Wine for the prime Cost of the said Hogshead, and *Lisbon* Wine must be made Cr. by *Profit* and *Loss* for the said Hogshead and its Value as aforesaid.			
	14			
J.	Sold to *Robert Uxley* $\frac{1}{16}$ Part of the Ship *James*, for –	125	–	–
	17			
J.	*William Baker*, Esq; has paid me for his $\frac{1}{16}$ Part of the Ship *James* – – – – – – – – – – – –	125	–	–
	20			
J.	Sold a Pipe of Canary to *William Dello*, for which he paid me in full – – – – – – – – – – –	30	–	–
	21			
J.	Sold to Sir *Robert Johnson* 20 Pieces of Drugget, qt. 280 Yards, at 3*s*. 6*d*. *per* Yard – – – – – – –	49	–	–
	23			
J.	Paid *Thomas Preston*, Esq; in Part – – 89 7 $0\frac{3}{4}$ Abated me for my early Payment at 5 *per Cent*. – – – – – 0 12 $11\frac{1}{4}$	90	–	–
	Note, This Case is the same with that of *Jan*. 28, which see.			
	25			
J.	Sold to Sir *Robert Johnson* $\frac{1}{16}$ Part of the Ship *James*, for which he has paid me in full – – £125 0 0 He has also paid me in full of a Debt – 49 0 0	174	–	–
	Note, The Cash here received is on a double Accompt, *viz*. 125*l*. for the Ship *James*, and 49*l*. more for a Debt formerly due, and therefore you must, in this Case, make *Cash* Dr. to *Sundry Accompts* for the whole Sum, and then you must make Ship *James* Cr. by *Cash* for the 125*l*. paid you on her Accompt, and Sir *Robert Johnson* Cr. by *Cash* for the rest.			
	26			
J.	Paid *Thomas Young*, Joiner, for Work done in the Ship *James* – – – – – – – – – – – –	20	17	–
	Note, In this Case you are not to make *Thomas Young*, but Ship *James* Dr. to *Cash*, for the Joiner's Work, and *Cash* Cr. by Ship *James* for the same, it being another Expense on the said Ship.			

	London, *March* 27, 1787.	*l.*	*s.*	*d.*
J.	Paid *Thomas Pearce*, Rigger, for rigging the Ship *James*	27	14	6
	28			
J.	Paid *Dryden Smith*, Builder, for his repairing the Ship *James* - - - - - - - - - - - - - - -	40	8	—
	30			
J.	Paid *Nathaniel Weſtall*, Painter, for painting the Ship *James* - - - - - - - - - - - - - -	7	4	6
	31			
J	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes - - - - - - - - - - - - - -	33	4	6
	April 1			
	Richard Lamb, of *Harwich*, ſends me Word that he has bought for my Accompt, purſuant to an Order ſent him the 4th of laſt Month, 100 Quarters of Wheat, and ſhip'd it on board the good Ship *Swan*, *William Lyon*, Maſter, and conſign'd it to *Jacob Van Hoove*, of *Amſterdam*, to ſell for my Accompt. That he alſo had paid ſundry Charges on ſhipping it, as *per* Invoice, all which, with his Commiſſion, at 1 *per Cent.* comes to - - - - - - - - - - - - - -	99	8	—
	Note, In this Caſe there is no Occaſion to deſcend to Particulars, but make Voyage to *Amſterdam*, conſign'd to *Jacob Van-Hoove*, Dr. to *Richard Lamb* of *Harwich*, for the whole Coſt of the ſaid *Wheat*, and *Richard Lamb* Cr. by Voyage to *Amſterdam*, for the ſame Sum.			
	2			
J.	*Richard Lamb*, of *Harwich*, has drawn a Bill on me for 99*l.* 8*s.* payable to *William Angel*, or Order, the 30th Inſtant, which Bill I have this Day accepted, and becomes due *May* 3 next, including the three Days of Grace - - - - - - - - - - - - - -	99	8	—
	Note, This is only transferring the Accompt from *Lamb* to *Angel*, and by your Acceptance of the Note *Lamb* is paid, therefore make *Lamb* Dr. to *Angel*, and *Angel* Cr. by *Lamb*, both for the Value of the ſaid Note. Or the whole Entry might be omitted till the Day of Payment, and then make *Lamb* Dr. to *Caſh*, and *Caſh* Cr. by *Lamb*; though I have uſed the former.			
	3			
J.	Paid the Blockmakers Bill, for the Ship *James* - -	19	17	6
	5			
J.	Sold 10 Bags of Hops, weighing together 30*C.* 1 *qr.* at 33*s.* *per C.* to *Robert Uxley* - - - - - -	49	18	3
	7			
J.	Paid the Ship Chandler's Bill, for ſeveral Guns, ſmall Arms, Powder, Shot, and other Stores, for the Ship *James* - - - - - - - - - - - - - -	700	13	—

London, *April* 10, 1787.

		l.	s.	d.
J.	Sold to *William Evans*, $\frac{1}{16}$ Part of the Ship *James*, and received preſent Mony	125	—	—
	12			
J.	Sold to *James Jackſon*, $\frac{1}{16}$ Part of the Ship *James*, and received preſent Mony	125	—	—
	14			
J.	Sold to *Thomas Jones*, $\frac{1}{16}$ Part of the Ship *James*, and received preſent Mony	125	—	—
	20			
J.	*John Hammond* has paid me in full	100	—	—
	24			
J.	Bought of *James Gray*, 100 Bags of Pepper, containing 3252*lb.* at 10*d. per lb.* and paid preſent Mony — l. 135, s. 10, d. 0			
	Which Pepper I have ſhipped on Board the good Ship *Mary*, *James Hilder*, Maſter, and conſign'd the ſame to *Jacob Van-Hoove* of *Amſterdam*, to ſell for my Accompt.			
	Paid Charges on ſhipping the ſaid Pepper as *per* Book of Charges of Merchandize — 4 17 10			
		140	7	10
	Note, As the Pepper is conſign'd to *J. Van-Hoove* to ſell for your Accompt, you muſt make Voyage to *Amſterdam*, conſign'd to *J. Van-Hoove* Dr. to Caſh for the whole Expenſe, and Caſh Cr. by Voyage to *Amſterdam*, &c. for the ſame Sum.			
	25			
J.	*John Adams* has inſured my aforeſaid Adventure of Pepper, at the Rate of 5 *per Cent.* which I have paid him	7	—	$4\frac{1}{2}$
	Note, This being an additional Charge on the above Voyage, you muſt make the ſaid Voyage Dr. to Caſh for the Mony laid out, and Caſh Cr. by the ſame Voyage for the ſame Sum.			
	27			
J.	Paid *John Jones* Butcher, his Bill on the Ship *James*	109	10	6
	30			
J.	*William Warner* has paid me in full	34	7	—
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes	39	16	10
	May 1			
J.	Paid *James Thatcher*, Baker, his Bill on the Ship *James*	86	18	6
	2			
J.	Paid *John Preſwick*, Rope-maker, his Bill on the Ship *James*	46	17	—

London, *May* 3, 1787.

		l.	s.	d.
J.	Paid *Richard Lamb*'s Draft on me to *William Angel*, which became due this Day, including the 3 days of Grace	99	8	—
	Note, By looking back to *April* 2, the Time that you accepted the Bill, there was a Direction to make *R. Lamb* Dr. to *William Angel*, which diſcharged the Accompt of *Lamb*; and now, as you have paid the ſame, whether to *W. Angel* himſelf, or any other Perſon that may have received it of him, it matters not: ſo you muſt make *William Angel* Dr. to Caſh for the Mony paid, and Caſh Cr. by *William Angel* for the ſame Sum.			
	6			
J.	Paid *John Pepwell*, Anchorſmith, his Bill on the Ship *James*	73	11	6
	7			
J.	This Day the ſeveral Proprietors of the Ship *James* gave me a Meeting, and paid me their ſeveral and reſpective Parts of the foregoing Bills, except *Robert Uxley*, viz.			
	John Herbert — — 70 17 0			
	John Smith — — — 70 17 0			
	William Baker, Eſq; — 70 17 0			
[not paid]	*Robert Uxley* — — 70 17 0			
	Sir *Robert Johnſon* — 70 17 0			
	William Evans — — 70 17 0			
	James Jackſon — — 70 17 0			
	Thomas Jones — — 70 17 0	566	16	—
	Note 1, As theſe ſeveral Payments were made upon the Accompt of the Ship *James*; ſo Caſh muſt be made Dr. to the ſaid Ship for the ſame, and Ship *James* Cr. by Caſh for the like Sum.			
	2. *Robert Uxley*, being one of the Proprietors, has not paid his Part, nor is there any Occaſion for it, becauſe you ſtand largely indebted to him already, and therefore you muſt make *R. Uxley* Dr. to Ship *James* for his Part, and Ship *James* Cr. Or, you may make *Sundry Accompts* Drs. to Ship *James*, viz. Caſh for the Sum received, and *R. Uxley* for his Part, and Ship *James* Cr. by *Sundry Accompts* for the whole Sum. I have followed this laſt Method.			
	10			
J.	Paid *Robert Uxley* in full	76	1	9
	12			
J.	Received Advice from *Jacob Van Hoove*,, that the Ship *Mary*, in which I had 100 Bags of Pepper, was unhappily loſt on the Coaſt of *Holland*, and no Part of her Cargo ſaved. The Value was	140	7	10
	Note, By looking back to *April* 25, you will find that the ſaid *Pepper* was inſured by *John Adams*, who now becomes your Dr. for the ſame, by Virtue of that Inſurance; therefore you muſt make *John Adams* Dr. to Voyage to *Amſterdam* for the ſaid Sum, and Voyage to *Amſterdam* Cr. by *John Adams* for the ſame Sum.			

London, *May* 14, 1787.

		l.	s.	d.
J.	*Jacob Van Hoove* of *Amſterdam*, writes to me in his Letter of the 6th Inſtant, that he had diſpoſed of my 100 Quarters of Wheat, conſign'd to him at 16 *Guilders*, 12 *Stivers per* Quarter, amounting in the whole to 1660 *Guilders*: That he had alſo paid for Cuſtom, and other neceſſary Charges, which, with his Commiſſion, came to 48 *Guilders*, 17 *Stivers*, to be deducted. And that the neat Proceed was 1611 *Guilders*, 3 *Stivers*, which at 33*s.* 4*d. per £ Sterling* amounts to – – – – – – – – – – – –	161	2	3½
	Note 1, A *Stiver* is 2*d. Flem.* and a *Guilder* is 40*d.* See *Schoolm. Aſſ.* p. 82. 33*s.* 4*d.* : 1*l.* : : 1611*G.* 3 *St.* : 161*l.* 2*s.* 3*d.*½			
	2. As the above *Wheat* was conſign'd to *Jacob Van-Hoove*, for your own Accompt, ſo he becomes your Dr. whenever he diſpoſes of it, and therefore you muſt make *Jacob Van Hoove's* Accompt Current Dr. to Voyage to *Amſterdam* for the neat Proceed of the ſame; and Voyage to *Amſterdam* Cr. by *Jacob Van-Hoove* for the ſame Sum.			
	3. The Cr. Side, exceeding the Dr. that Difference will be the Gain by this Voyage.			
	17			
J.	Sold 1 Pipe of Canary to *William Coles*, and received of him for the ſame – – – – – – – – – –	30	—	—
	20			
J.	Ship *James* having been out upon a Cruiſe, has taken a *French* Merchant Ship richly laden, homeward bound, which was ranſomed for 40000*l.* Half of which, *viz.* 20000*l.* belongs to the Maſter and Men, and the other Half to the Owners; my Half of which I have received, and depoſited in the Bank of *England*, and comes to – – – – – – – – – – – –	10000	—	—
	Note, As the Money which you have received was upon the Accompt of Ship *James*: ſo Caſh muſt be made Dr. to the ſaid Ship, for the Sum received, and Ship *James* Cr. by Caſh for the ſame Sum.			
	22			
J.	This Day had 10000*l.* Bank Annuity, bearing Intereſt at 3*l. per Cent.* transferred to me at 94*l. per Cent.*			
	l. s. d.			
	Bank Annuity – 9400 0 0			
	Brokage – – – 12 10 0			
		9412	10	—
	The reſt of the Money I have taken Home.			
	Note, In this Caſe you muſt make *Bank Annuity* Dr. to Caſh for the whole Sum expended, and Caſh Cr. by *Bank Annuity* for the ſame Sum. The remaining Part being taken Home, there need nothing be ſaid about it, becauſe it was underſtood to be in your own Poſſeſſion before. Or you may make *Sundry Accompts* Drs. to Caſh, viz.			
	Bank Annuity for the Sum paid for the *Stock* bought, and *Profit* and *Loſs* for the *Brokage*: then make Caſh Cr. by *Sundry Accompts* for the whole Expenſe. Either Way will be right, though I have uſed the former.			

London, *May* 25, 1787.

		l.	*s.*	*d.*
J.	My present Dwelling-House being out of Repair, I have, by Order of *Thomas Preston*, Esq; (my Landlord) employed *James Hart*, Joiner, and have paid him in full	17	9	6
	Note, As you are not to be at the Charge of repairing your House yourself; so you must make your Landlord Dr. to Cash for the Money you have laid out on it, and Cash Cr. by your Landlord for the same Sum.			
	28			
J.	I have insured to *James Allen*, 200*l.* on the *Golden Fleece*, *John Abney*, Master, bound to *Jamaica*, at 4*l. per Cent.* Premium	8	—	—
	Note, As you are the Underwriter in this Policy of Insurance, for the Sum of 200*l.* at 4*l. per Cent.* the said *James Allen* becomes your Dr. for that Sum, he not having paid the Money down: Hence if *James Allen* be made Dr. to *Insurance Accompt* for the aforesaid Premium, and *Insurance Accompt* Cr. by *James Allen* for the same Sum, the Accompt will be rightly stated.			
	31			
J.	Paid sundry Charges this Month, as *per* Book of House-Expenses	43	11	2
	June 2			
J.	Received from on Board the *Dolphin*, *Jacob Swaert*, Master, the following Goods, *viz.* 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn.			
J.	Which were consign'd to me from *Abraham Van Schooten*, Merchant, at *Roan*, to sell for his Accompt, for which I am to have 2 *per Cent.* for Sale, and 2 *per Cent.* for Employment, and am to make Returns in *Norwich* Crape, Duroy and Broad Cloth, as *per* Advice. Paid Freight, Custom, and other incident Charges on Receipt of the same	196	17	6
	Note, As you have received the Goods for the Accompt of *Van Schooten*, and not for yourself, and having the Security in your own Hands, for the Money that you have laid out for him; so you must make *Goods for the Accompt of Abraham Van-Schooten* Dr. to Cash for the Charges, and Cash Cr. by the said Goods for the same Sum.			
	5			
J.	Sold to *James Eaton* the 1000 Reams of Paper, for the Accompt of *Abraham Van Schooten*, at 6*s. per* Ream, for which he has paid me in full	300	—	—
	Note, As *James Eaton* has paid for the Paper, so you must make Cash Dr. to *Goods for the Accompt of Abraham Van Schooten*, for the Quantity of Paper and its Value, and *Goods for the Accompt of Abraham Van Schooten* Cr. *by Cash* for the same.			

London, *June* 8, 1787.

		l.	*s.*	*d.*
J.	Sold to Sir *Robert Johnſon*, 120 Pieces of Holland, for the Accompt of *Abraham Van Schooten*, at 3*l. per* Piece, for which he is to pay in 10 Days - - -	360	—	—
	Note, As Sir *Robert* has not paid for the Holland, you muſt make him Dr. to *Goods for the Accompt of Abraham Van Schooten* for the Value of the Holland, and *Goods for the Accompt of A. V. Schooten* Cr. by Sir *Robert* for both Quantity and Value.			
	12			
J.	Sold to the above Sir *Robert Johnſon* 100 Pieces of Long Lawn, for the Accompt of *Abraham Van Schooten*, at 2*l.* 10*s. per* Piece - - - - - - - - - -	250	—	—
	Received preſent Money - - £100 0 0			
	The reſt in 12 Days - - - 150 0 0			
	Note 1, This may be journaliz'd two Ways, as at *Jan.* 23, but take this Method, *viz.* make *Sundry Accompts* Dr. to *Goods for the Accompt of Abraham Van Schooten* for the Value of the *Long-Lawn*, viz.			
	Caſh for the Money received, and			
	Sir *Robert Johnſon* for the Reſt.			
	Then make *Goods for the Accompt of A. V. Schooten* Cr. by *Sundry Accompts* for both Quantity and Value.			
	2. The *Goods* being all ſold, you may cloſe the Accompt by making the ſaid *Goods* Dr. to *Sundry Accompts*, viz. to *Profit and Loſs* for the Advantage you received by your Commiſſion, and to *Abraham Van Schooten's Accompt Current* for the neat Produce: then make each of them Cr. by *Goods for the Accompt of Abraham Van Schooten* for their reſpective Values, and 'tis done.			
	16			
J.	*Samuel Fairman* has paid me in full - - - - -	28	—	—
	18			
J.	Sir *Robert Johnſon* has paid me in Part - - - - -	360	—	—
	19			
J.	Sold to *Samuel Fairman* 10 Hhds. of *Liſbon*-Wine, at 10*l. per* Hhd. - - - - - - - - - - -	100	—	—
	23			
J.	*William Lowſield*, Eſq; has paid me in full - - -	128	13	—
	24			
J.	Sir *Robert Johnſon* has paid me in full - - - - -	150	13	—
J.	Due to me Half a Year's Dividend on 10000*l.* Bank Annuity - - - - - - - - - - - - -	150	—	—

London, *June* 27, 1787.

		l.	s.	d.
J.	Sold to *James Hicks* 10 Hhds. of *Liſbon* Wine, at 10*l.* 10*s.* *per* Hhd. and received preſent Money – –	105	—	—

28

J. Shipped on board the *Goodwill*, *William Higgins*, Maſter.

		l.	s.	d.
My own	56 Pieces of *Norwich* Crape, qt. 896 Yards, at 4*s.* *per* Yard – –	179	4	0
My own	20 Pieces of Duroy, qt. 300 Yards, at 6*s.* 6*d.* *per* Yard, – – –	97	10	0
	22 Pieces of Broad Cloth, at 18*l.* *per* Piece, (Paid for) – – –	396	0	0
	Charges thereon as *per* Invoice –	10	7	6
	My Commiſſion on 683*l.* 1*s.* 6*d.* at 2 *per Cent.* – – – – –	13	13	3
			696	14	9

All which go conſign'd to *Abraham Van Schooten*, Merchant at *Roan*, for his own Accompt and Riſque.

Note 1, As the foregoing Goods are conſign'd to *Van Schooten*, for his own Accompt, and not for yours, ſo whether they ever come to his Hands or not, you muſt make *Van Schooten*'s *Accompt Current* Dr. to *Sundry Accompts* for the whole Charge, *viz.*

To *Norwich* Crape for its Quantity and Value.
To *Duroy* for the ſame;
To *Caſh* for the *Broad Cloth*, becauſe you have bought it, and paid for it, but not entered it in your Books, and alſo for the Charges on ſhipping: and
To *Profit* and *Loſs* for your Commiſſion.

☞ The Commiſſion comes to but 13*l.* 13*s.* 2*d.* 3 *qrs.* though put down 13*l.* 13*s.* 3*d.* which Thing is often done, not by Miſtake, but for the Purpoſe.

2. Then make each of them Cr. by *Van Schooten*'s *Accompt Current* for its reſpective Quantity and Value, and the whole will be right.

3. The Difference between the Dr. and Cr. Sides in *Van Schooten*'s *Accompt Current* will ſhew what he owes you, or you owe him, which muſt be brought to Accompt the next Time you are employed by him; or it may be done by Draft.

30

		l.	s.	d.
J.	Paid ſundry Charges this Month, at *per* Book of Houſe Expenſes – – – – – – – – – – – – –	40	8	10

London, *July* 4, 1787.

		l.	s.	d.	l.	s.	d.
J.	Shipped on Board the *Goldfinch*, *William Davis*, Maſter.						
Caſe J J	1 Caſe, containing 100 Silver Watches at 3*l.* each, bought of *William Warner*	300	0	0			
Bale J J	1 Bale of Scarlet Cloth, containing 20 Pieces, at 20*l.* *per* Piece, bought of *William Lowſield*, Eſq; - - -	400	0	0			
Hhds 1 to 30 each J J	30 Hhds. of Tobacco, containing 170 *C.* Weight, bought of *Thomas Johnſon*, at 4*l.* 6*s.* 4*d.* *per C.* - - -	733	16	8			
	Paid Cuſtom, Freight, and other Charges on ſhipping the ſame - - - - -	29	13	0			
					1463	9	8
	The Drawback on the ſaid Tobacco, at 2*l.* 11*s.* 4*d.* *per C.* amounts to - - - - - - - - - - -				436	6	8

All which are conſign'd to *Jaques Jolliffe*, Merchant, at *Copenhagen*, to ſell for the joint Accompt of *Samuel Smith* and myſelf, each Half, and are numbered and marked as *per* Margin.

Note 1, In order to journalize this Accompt rightly, you muſt make *Voyage to Copenhagen* in Comp. between *Samuel Smith* and ſelf, each Half, conſign'd to *Jaques Jolliffe* Dr. to *Sundry Accompts*, viz.

To *William Warner*, for the Watches, and their Value;
To *William Lowſield*, Eſq; for the ſcarlet Cloth and its Value;
To *Thomas Johnſon* for the Tobacco, and its Value; and
To *Caſh* for the Charges.

2. Then each of them muſt be made Cr. by the ſaid *Voyage* for the Goods, and their Values reſpectively.

3. As you are concern'd in Partnerſhip, your Partner's *Accompt Current* muſt be made Dr. to his *Accompt in Company* for his Half of the ſaid Goods and Charges.

4. For the Drawback on the Tobacco, you muſt make the *Commiſſioners* of the *Cuſtoms* Dr. to the ſaid *Voyage in Company* for the Value of the Drawback, becauſe the Tobacco is to be exported.

5. As you are ſuppoſed to be the principal Actor in this Caſe, you muſt alſo make your Partner's *Accompt in Company* Dr. to his *Accompt Current* for his half Part of the Drawback now, or let it alone till the *Commiſſioners* pay you: However I have done it now.

6. The young *Book-keeper*, perhaps, may be at a Loſs for the Meaning of the Word *Drawback*, and therefore I give him this ſhort Explanation.

When Goods are imported, they pay a Duty to the King; and when thoſe Goods, or any Part of them are exported again, the *Commiſſioners* of the *Cuſtoms* pay back again ſo much of the Money they had received, as is in Proportion to the Quantity of Goods exported; and the Money ſo repaid is called the *Drawback*.

London, *July* 9, 1787.

		l.	*s.*	*d.*
J.	Ship *James*, after a ſmart Engagement with a *French* Merchant-man, took her, but afterwards ſhe was ranſomed for 50000*l.* the Half Part coming to the Owners is 25000*l.* my Half whereof as being Half Owner (which I have received) comes to – – –	12500	—	—
	Note, This muſt be journaliz'd exactly as at p. 7, *May* 2c.			
	12			
J.	This Day had 12000*l.* *Old South-Sea* Annuity tranſferred to me at 91 ½ *per Cent.*			
	l. *s.* *d.*			
	Old South-Sea Annuity – 10980 0 0			
	Paid Brokerage – – – – – 13 14 6			
		10993	14	6
	Note, Here you muſt make *Old South Sea Annuity* Dr. to *Caſh* for the Money that you have laid out; and *Caſh* Cr. by *Old South Sea Annuity* for the ſame Sum. Vide *May* 22, p. 7.			
	14			
J.	I have inſured 200*l.* on the Scarlet Cloth that Sir *Humphrey Parſons* has ſhipp'd on board the *Falcon*, from *London* to *Smyrna*, at 8 *per Cent.* to be paid upon News of her ſafe Arrival there – – – – – –	16	—	—
	Note, As you have not received the *Premium*, therefore you muſt make Sir *Humphrey* Dr. to *Inſurance* for it, and *Inſurance* Cr. by Sir *Humphrey* for the ſame Sum.			
	17			
J.	Bought of *John Marſh*, of *Mancheſter*, 5628 *lb.* of ſuperfine Thread, at 14*s.* 10½ *per lb.* – – – –	4185	16	6
	To pay at three two Months as follows, as *per* 3 Bills delivered, *viz.*			
	The firſt of 2185*l.* 16*s.* 6*d.* to pay 17 *September* next;			
	The ſecond of 1000*l.* to pay 17 *November* next; and			
	The third of 1000*l.* to pay 17 *January* next.			
	Which Thread is for the Accompt of *James Severn* and ſelf, each Half, myſelf having the Diſpoſal of the ſame.			
	Note 1, As the *Thread* is in Comp. you muſt make *Thread in Comp.* between *James Severn* and Self, each Half, Dr. to *John Marſh* for the Quantity and its Value; then make *John Marſh* Cr. by *Thread in Comp.* &c. for the ſame Sum.			
	2. Becauſe you have a Partner, you muſt make his *Accompt Current* Dr. to his *Accompt in Comp.* for his Half of the ſaid *Thread*; and your Partner's *Accompt in Comp.* Cr. by his *Accompt Current* for the ſame Sum.			
	20			
J.	*Jaques Jolliffe*, of *Copenhagen*, writes me Word, in his Letter of the 12th Inſtant, that he had received the Goods conſign'd to him, for the joint Accompt of *Samuel Smith* and Self; and the Commiſſioners of the Cuſtoms being made Dr. to that Voyage for a Drawback on 30 Hhds. of Tobacco, Part of the Goods conſign'd to the ſaid *Jaques Jolliffe*, I have received the ſaid Drawback, which is – – – – – –	436	6	8

London, *July* 20, 1787.

Note 1. In this Caſe you are only to clear the *Commiſſioners*, and therefore you muſt make *Caſh* Dr. to them for the Mony received, and *Commiſſioners* of the *Cuſtoms* Cr. by *Caſh* for the ſame Sum.

2. This *Tranſaction*, to ſome, may ſeem a little too haſty: But as ſome Perſons are more ſucceſsful in *Trade* than others, the whole of this *Voyage*, in all its following Circumſtances, may be looked upon as happy in its quick Return.

23

J. Paid ſundry Charges in bringing the Thread in Comp. between *James Severn* and ſelf, into my Warehouſe — 17 14 6

Note 1, This being an additional Charge on the ſaid *Thread*, you muſt make that Dr. to Caſh for the Mony paid, and Caſh Cr. by the ſaid *Thread* for the ſame Sum.

2. Then, becauſe your Partner is concern'd in the ſaid Charges by you paid, you muſt make his *Accompt Current* Dr. to his *Accompt in Comp.* for his Half; and your Partner's *Accompt in Comp.* Cr. by his *Accompt Current* for the ſame Sum.

24

J. This Day *John Adams* came to pay me his Inſurance on my 100 Bags of Pepper loſt, which was done as follows, *viz.*

	l	*s.*	*d.*			
Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.* — — — — — — — — —	11	4	7			
Received in Caſh — — — — — — —	129	3	3	140	7	10

Note 1, On the Payment of *Inſurance*, it is cuſtomary for the paying Man to receive a *Drawback* of 6, 7, or more *per Cent.* Hence *Profit* and *Loſs*, and Caſh muſt be made Drs. to *Adams* for their reſpective Sums, and *Adams* Cr. by *Sundry Accompts* for the whole Sum.

2. The *Drawback* is 11*l.* 4*s.* 7*d.*½, but the ½ is purpoſely omitted.

26

J. Received of *Humphrey Parſons* in Part — — — — 16 — —

28

J. Sold *Timothy Hart* and Comp. 1000*lb.* of Thread, in Comp. between *James Severn* and Self, at 18*s. per lb.* — — — — — — — — — — — — — — 900 — —

For which they are to pay in 3 two Months, that is to ſay, on *September* 28, *November* 28, and *January* 28, at 300*l.* each Payment, as *per* 3 Notes received.

Note 1, It is evident enough that *T. Hart* and Comp. muſt be made Dr. to *Thread in Comp.* between *James Severn* and Self for the Value; and that the ſaid *Thread* muſt be made Cr. by *T. Hart* and Comp. for both Quantity and Value.

2. As you have a Partner, you muſt alſo make his *Accompt in Comp.* Dr. to his *Accompt Current* for his Half of the ſaid *Thread* ſold as above, *viz.* 450*l.* and then make your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the ſame Sum.

☞ I find a Difference of Opinions with regard to the making a Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for Goods ſold but not paid for: Some chuſing to do it as ſoon as the Goods are ſold, though upon Credit, while others omit

London, *July* 28, 1787.

		l.	s.	d.
	the Entry till the Money is paid. But I really think that the former Way is the more eligible; becauſe when the Goods are all ſold, and the Accompt cloſed, each *Partner's Accompt Current* ſhews what is due to him, and conſequently, what that Partner, who keeps the Accompt, has to pay him.			
	31			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes – – – – – – – – – – – –	21	18	—
	Auguſt 3			
J.	Sold to *Abraham Sanders* 1000*lb.* of Thread, in Comp. between *James Severn* and ſelf, at 18 *s.* *per lb.* for which I have received preſent Money – – – – –	900		—
	Note, This Entry differs ſo very little from that of the 28th ult. in the manner of journalizing, that it can ſcarcely be called a Difference, only making *Caſh* Dr. to *Thread* in Comp. inſtead of the Perſon; the other Part of making your Partner's *Accompt in Comp.* Dr. for his Half is the ſame as in that.			
	6			
J.	Paid ſundry Charges in refitting the Ship *James*, as *per* Bills – – – – – – – – – – – – –	207	5	—
	Note 1, As the Money was paid on the Accompt of Ship *James*, ſhe muſt be made Dr. to Caſh for the ſame, and Caſh Cr. by the ſaid Ship for the like Sum.			
	2. Make each Partner Dr. to the ſaid Ship for his $\frac{1}{16}$ Part of the ſaid Charge, *viz.* 12*l.* 19*s.* 0*d.* 3 *qrs.* and Ship *James* Cr. by *Sundry Accompts* for their ſeveral Sums taken together, *viz.* 103*l.* 12*s.* 6*d.*			
	8			
J.	*Jaques Jolliffe* of *Copenhagen*, by his Letter of the 2d Inſtant, writes me Word, that he had the good Fortune to diſpoſe of all the Effects conſign'd to him for the joint Accompt of *Samuel Smith* and ſelf, ſoon after he received them; the neat Proceed whereof, deducting all Charges and his Commiſſion thereon, as *per* his Accompt of Sale, amounts to 10040 Rix Dollars, Exchange at 5*s.* per Dollar – – – –	2510	—	—
	Note 1, *Jaques Jolliffe* having diſpoſed of all the Effects, you muſt now clear *Voyage to Copenhagen*, by making *Jolliffe's Accompt Current* Dr. to the *Voyage* for the neat Produce of the ſame; and the ſaid Voyage Cr. by *J. Jolliffe's Accompt Current* for the ſame Sum.			
	2. Your Partner's *Accompt in Comp.* muſt be made Dr. to his *Accompt Current*, and his *Accompt Current* Cr. by his *Accompt in Comp.* for his Half of the ſaid neat Produce.			
	12			
J.	*Johannes Scheelhaſe* having Occaſion to go to *Copenhagen*, has deſired me to draw a Bill on *Jaques Jolliffe* for the aforeſaid 10040 Rix Dollars, payable to the ſaid *Scheelhaſe*, which I have accordingly done, he paying me 5*s.* 0*d.*$\frac{1}{2}$ *per* Dollar, which comes to –	2520	9	2

London, *August* 12, 1787.

		l.	s.	d.
	Note 1, This is called buying a Bill, and is much safer to travel with than so much Mony.			
	2. As you have received the Mony, and as it concerns, in this Case, *Jaques Jolliffe* more than *Johannes Scheelhase*, you must make *Cash* Dr. to Sundry Accompts for the whole Sum, *viz.*			
	To *Jaques Jolliffe's Accompt Current* for the Mony due from him to you, *viz.* 251*l.*			
	To *Profit and Loss* for your Half of the Gain on the said *Dollars*, *viz.* 5*l.* 4*s.* 7*d.* and to *Samuel Smith's Accompt Current* for his Half, this being an additional Gain on the said *Voyage*, then make each of them Cr. by Cash for their respective Sums			
	Thus will the Balance of your Partner's *Accompt in Comp.* shew what he has gain'd by Trade; and likewise the *Balance* of his *Accompt Current* shew what you are to pay him.			
	3. The Balance of your Partner's *Accompt in Comp.* must be carried to *Voyage to Copenhagen*, by making it Cr. by *Voyage to Copenhagen* for his half Share of the Gain thereof, and *Voyage to Copenhagen* Dr. to Partner's *Accompt in Comp.* for the same Gain.			
	4. The *Balance* of the said Voyage will be your own clear Gain, which will also be the same with your Partner's: and therefore you must make *Voyage to Copenhagen* Dr. to *Profit and Loss* for your own Half Share of the Gain, and *Profit and Loss* Cr. by *Voyage to Copenhagen* for the same Sum: thus will this Accompt be closed.			
	14			
J.	Upon examining the List at *Lloyd*'s Coffee-House, I found the good Ship *Falcon* was lost on the Rocks of *Scilly*, and very little of her Cargo saved, but none of the Scarlet Cloth on which I had insured to Sir *Humphrey Parsons*. – – – – – – – – –	200	—	—
	Note, As you have not yet paid the Mony, you must make *Insuance* Dr. to Sir *Humphrey Parsons* for the Sum insured, and Sir *Humphrey Parsons* Cr. by *Insurance* for the same Sum.			
	15			
J.	My Brother-in-law *Christopher Verax* being dead, there is due to me from his Executor Mr. *William Warner* -	1000	—	—
	Note, Your Brother-in-Law *Verax* being dead, you have now a Claim for the above-mentioned Sum, by Virtue of his last Will, which you could not have while he was living. Hence as *William Warner* is his Executor, he becomes your Dr. of course, and accordingly must be made so in your Books, and *Profit and Loss* must be made Cr. by *William Warner* for the same Sum.			
	17			
J.	*William Simpson*, Cooper, has by my Order bottled off 1 Hhd. of *French Wine*, Value 30 0 0 1 D° *Lisbon Wine* – – – – – – – 7 0 0 for the Use of the Family	37	—	—
	Note, As the *French* and *Lisbon* Wines were bottled off for the Use of the House, and not to be sold, you must here make *House-Expenses* or *Profit and Loss* Dr. to *Sundry Accompts* for the two Hhds. thus set aside out of Trade at their prime Cost; then make each of them Cr. by *House-Expenses* or by *Profit and Loss* for their Quantities and Values respectively. I have used *House-Expenses*.			

London, *Auguſt* 20, 1787.

J. This day received the unfortunate News, that Ship *James* was taken by a *French* Privateer of ſuperior Force and carried into *Breſt*.

Note, This Paſſage being a Matter of Information, more than any thing elſe; and as the ſaid Ship has already made a ſufficient Gain, no journalizing need be made, but the whole Accompt of the ſaid Ship may be balanced, and thereby the clear Gain be known.

22

J. *William Baker*, Eſq; has paid me Half a Year's Intereſt, which is due this Day on the 500*l.* lent him *Feb.* 22 laſt — — —

London, *August* 28, 1787.

		l.	s.	d.
J.	Bought of *Andrew Collins*, the Ship *Hopewell*, Burthen 300 Tons, *John Hill*, Master, for which I have paid down	1200	—	—
	31			
J.	Paid sundry Charges this Month, as *per* Book of House-Expenses	21	17	6
	September 3			
J.	Sent to Mr. *William Warner*, Executor to the last Will and Testament of my late Brother in law, *Christopher Verax*, 1 Hhd. of *French* Wine as a Present; the prime Cost whereof is	30	—	—
	Note, The Wine thus given, must here be looked on as lost, because not sold, nor any Value received thereon: therefore you must make *Profit* and *Loss* Dr. to *French* Wine for the Value of the said Hhd. and *French Wine* Cr. by *Profit* and *Loss* for the same Sum.			
	5			
J.	Paid Sir *Humphrey Parsons* the Balance of our Accompt, which was	184	—	—
	viz. In Cash 172 0 0			
	Drawback on 200*l.* at 6 *per Cent.* 12 0 0			
		184	—	—
	Note, It is customary, on the Payment of *Insurance*, to have a *Drawback* of 4, 5, 6, or more *per Cent.* and as Sir *Humphrey* has not paid the Premium of 16*l.* there remains on the Balance of the Accompt but 184*l.* to be paid by you; but as you demand a *Drawback* of 6 *per Cent.* you are to pay him, in reality no more than 172*l.* Hence, to state the Accompt right, you must make Sir *Humphrey* Dr. to Sundry Accompts for the 184*l.* then make Cash Cr. by Sir *Humphrey* for the Sum paid him, and *Profit and Loss* Cr. for the *Drawback*.			
	7			
		l.	*s.*	*d.*			
J.	Sold the Ship *Hopewell* to *Abraham Sanders* and received of him two Bank Notes for	1500	0	0			
	One Warrant to be paid by the Treasurer of the *South Sea* Company, for	100	0	0			
					1600		—
	Note, In this Case the *Bank Notes* and the *Warrant* may be esteemed as *Cash*, and as such made Dr. to the said *Ship*, and the said Ship Cr. by Cash, both of them for the Value of the said Notes and Warrant.						

London, *September* 9, 1787.

		l.	*s.*	*d.*
J.	Received Advice from *Timothy Sutton*, of *Barbadoes*, that he hath according to my Order, ſhipped on board the *Whale*, *John Miller*, Maſter, 45 Cheſts of Sugar, qt. neat 223 *C.* 2 *qrs.* 7*lb.* Avoirdupois, at 15*s.* *Sterling per C.* including the Charges of ſhipping – – –	167	13	5¼
	Which Sugar, although conſign'd to me, is for the Accompt of *John Parrot*, *George Hale*, and ſelf, each ⅓, my two Partners having agreed to allow me 2 *per Cent.* on their own Parts for Warehouſe-Room, and my Care on the Sale thereof.			
	Note 1, After *Sutton* had received your Order, and taken Care to ſhip the Sugar, it was then no longer his, but yours, and you are obliged to ſtand the Chance of the Seas, and become Dr. to him, whether it ever comes to your Hands or not. Hence,			
	2. You muſt make Voyage from *Barbadoes* Dr. to *Timothy Sutton*, for the whole Charge of the Sugar, and *Timothy Sutton* Cr. by Voyage from *Barbadoes* for the ſame Sum.			
	3. As you have Partners, you muſt make each Man's Accompt Current Dr. to his Accompt in Comp. for the third of the ſaid Charge, and each Man's Accompt in Comp. Cr. by his Accompt Current for the like Sum.			

11

		l.	*s.*	*d.*			
J.	Received from *Nathaniel Keeble* of *Hull*, 150 Pieces of *Yorkſhire* Cloth, which he bought for my Accompt, purſuant to my Order of the 24th ult. at 7*l.* 10*s.* *per* Piece – – – – – –	1125	0	0			
	Paid Charges on bringing the ſame into my Warehouſe – – – – – – –	27	4	6			
					1152	4	6
J.	Received alſo from D° *Keeble*, 50 Pieces of the ſame Cloth, which he deſires me to diſpoſe of for his Accompt.						
	Paid Charges on bringing the ſame into my Warehouſe				11	4	8
	Note 1, The firſt 150 Pieces of *Yorkſhire* Cloth, are for your own Accompt, and therefore you muſt make *Yorkſhire* Cloth Dr. to *Sundry Accompts*, viz.						
	To *Nathaniel Keeble* for the Quantity you have received of him, and its Value; and						
	To Caſh for the Charges by you paid in bringing the ſame Home:						
	Then make each of them Cr. by *Yorkſhire* Cloth for their reſpective Sums.						
	2. The other 50 Pieces are for the Accompt of ditto *Keeble*, and therefore as you have the Cloth in your own Hands, you need only make *Yorkſhire* Cloth for the Accompt of *Nathaniel Keeble* of *Hull* Dr. to *Caſh* for the Charges that you have been at in bringing it into your Warehouſe, naming the Quantity: and *Caſh* Cr. by ditto Cloth, *&c.* for the ſame Expenſe.						

John & Marks

London, *September* 15, 1787.

		l.	s.	d.
J.	Received the 45 Chests of Sugar from on board the *Whale*, consign'd to me by *Timothy Sutton* of *Barbadoes* - - - - - - - - - - - - - -	167	13	5¼

John & Marks

	l.	s.	d.
Paid Custom thereon, at 4*s.* 9*d.* $\frac{90}{100}$ *per* *C.* on 223 *C.* 2 *qrs.* 7*lb.* - - -	53	18	8¼
Freight at 4*s.* *per* Chest - - - - - - -	9	0	0
Lighterage - - - - - - - - - - -	1	7	3
Cartage - - - - - - - - - - - -	2	10	7
	66	16	6¼

	C.	D.		C.	qrs.	lb.	£	s.	d.
Note 1.	1 :	57.9	: :	223	2	7 :	53	18	8¼

2. As you have received the *Sugar*, you must first make *Sugar* in *Comp.* with *John Parrot*, *George Hale* and self, each one third, Dr. to *Sundry Accompts* for the whole Charge, viz. to Voyage from *Barbadoes* for the Quantity and its Value, and to Cash for the Charges in bringing the same home; then make each of them Cr. by *Sugar in Comp. &c.* for it's respective Value.

3. Your Partners also must each of them have his *Accompt Current* made Dr. to his *Accompt* in *Comp.* for his third of the said Charges, and his *Accompt in Comp.* Cr. by his *Accompt Current* for the same:—The like for the first Value was done before.

20

		l.	s.	d.
J.	Paid *Thomas Preston*, Esq; my Note given to *John Marsh* of *Manchester*, and by him assign'd to d° *Preston*			
	Paid - - - - -	2185	16	0
	Abated me - -	0	0	6
		2185	16	6

Note, In this Case you must make *T. Preston* Dr. to *Sundry Accompts*, viz. To Cash for the Mony paid, and to *Profit and Loss* for the Gain made by the Abatement of the 6*d.* then make each of them Cr. by their respective Sums.

22

		l.	s.	d.
J.	Sold to *James Jackson* the 45 Chests of Sugar in Comp. with *John Parrot*, *George Hale* and self, containing neat 223 *C.* 2 *qrs.* 7*lb.* at 4*l.* *per* *C.* together with my own 8 Hhds. of *French* Wine, at 35*l.* *per* Hhd.			
	Sugar in Comp. - - - - - - -	894	5	0
	French Wine of my own - - -	280	0	0
		1174	5	
	For all which I have received			
	In Cash - - - - - - - - - -	200	0	0
	By a Draft on *William Harman* - -	400	0	0
	The rest to stand out 6 Months - -	574	5	0
		1174	5	

Note 1, That this Accompt may be journalized, and then posted aright, you are to consider that although *Jackson* has bought the *Sugar* in Comp. and your own *French* Wine, and paid for them in Part, yet you must first make him Dr. for the Whole; and then make him Cr. by what Part he has paid, in the following Manner, *viz.* *James Jackson* Dr. to *Sundry Accompts*

London, *September* 22, 1787.

		l.	s.	d.

for the whole Value of the Goods bought, that is, to *Sugar in Comp.* for the whole Value thereof, and alſo to *French* Wine (for your own proper Accompt) for its Value; then make each of them Cr. by *James Jackſon* for its reſpective Quantity and Value.

2. Becauſe *Jackſon* has paid Part in Caſh, and a Draft on *Harman*, they, *i. e. Caſh* and *Harman*, or *Sundry Accompts* muſt be made Drs. to *James Jackſon* for their reſpective Sums, and *Jackſon* Cr. by *Sundry Accompts* for the whole that he has paid.

3. The *Sugar* in Comp. being diſpoſed of, you muſt next make each Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his third Share of the *Sugar* ſold as aforeſaid, and each Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the ſame Sum.

4. Becauſe you are to be allowed 2 *per Cent.* on the Sale, &c. of the ſaid *Sugar* by way of Commiſſion, it will be neceſſary to obſerve, that the whole was ſold for 804*l.* 5*s.* which Sum at 2 *per Cent.* amounts to 17*l.* 17*s.* 8*d.*$\frac{1}{4}$: one third of which comes to 5*l.* 19*s.* 2*d.* $\frac{3}{4}$ for each Partner to pay: And in this Caſe, you muſt make each Partner's *Accompt Current* Dr. to *Profit and Loſs* in the Sum of 5*l.* 19*s.* 2*d.* $\frac{3}{4}$ for his third on the Sale, &c. as aforeſaid, and *Profit and Loſs* Cr. by each Partner's Accompt for the ſame Sum.

Thus will the *Balance* of each Partner's *Accompt in Comp.* ſhew what he has gain'd by Trade, and likewiſe the *Balance* of his *Accompt Current* ſhew what you are to pay him.

24

J. Sold to *William Evans* 1000*lb.* of Thread in Comp. between *James Severn* and ſelf, at 18*s.* *per lb.* – – 900 — —

	l.	s.	d.
Received in Caſh – – – – –	200	0	0
———a Draft on *Thomas Jones* for	300	0	0
The reſt in 6 Months – – –	400	0	0
			900 — —

Note 1, Here you muſt make *Sundry Accompts* Drs. to *Thread in Comp.* for the whole Value, *viz.* Caſh for the Mony that you have received:

Thomas Jones for the Draft on him; and

William Evans for the Remainder:

Then make *Thread in Comp.* Cr. by *Sundry Accompts* for the whole Quantity ſold, and its Value.

2. Make your Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his half Part of the ſaid *Thread*, and your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the ſame Value.

27

J. Sold to *Thomas Jones* 50 Pieces of my own *Yorkſhire* Cloth, at 8*l.* 10*s.* *per* Piece – – – – – – – 425 — —

29

J. Due to me Half a Year's Dividend on 12000*l.* Stock Old *South Sea* Annuity – – – – – – – – – 180 — —

London, *September* 30, 1787.

		l.	*s.*	*d.*
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes – – – – – – – – – – – –	22	12	6
	October 1			
J.	Received of *Timothy Hart* and Comp. – – – – – –	300	—	—
	3			
J.	Sold to *Adam Hewitt* 50 Pieces of my own *Yorkſhire* Cloth, at 8*l.* 10*s.* *per* Piece for preſent Mony – –	425	—	—
	6			
J.	Received of Mr. *William Warner*, the Legacy due to me by the laſt Will of my late Brother *Chriſtopher Verax* – – – – – – – – – – – – – –	1000	—	—
	At which Time I alſo paid him my Debt of – – –	300	—	—
	10			
J.	Received Half a Year's Intereſt on my 12000*l.* Old *South-Sea* Annuity, due at *Michaelmas* laſt – – –	180	—	—
	14			
J.	Received Half a Year's Intereſt on my 10000*l.* *Bank* Annuity, due at *Midſummer* laſt – – – – – –	150	—	—
	18			
J.	Received of *William Harman*, by Virtue of a Draft on him by *James Jackſon* – – – – – – – – –	400	—	—
	22			
J.	Received of *Thomas Jones*, by virtue of a Draft on him by *William Evans* – – – – – – – – – –	300	—	—
	24			
J.	Sold 1 Pipe of Canary to *John Hammond*, Eſq; for –	30	—	—
	26			
J.	Received of *Martin Unwin* in Part – – – – –	100	—	—
	28			
J.	Shipped on board the *Whale*, *John Miller*, Maſter.			
	30 Bags of Hops, qt. 90*C.* 1*qr.* at 28*s.* *per C.* – – – – – – – – –	126	7	0
	20 Pieces of Sagathee, qt. 240 Yards, at 2*s.* 6*d.* *per* Yard – – – –	30	0	0
	20 Pieces of Serge, qt. 280 Yards, at 1*s.* *per* Yard – – – – – –	14	0	0
	Paid Charges on ſhipping the ſame –	19	17	6
		190	4	6
J.	All which go conſign'd to *Timothy Sutton*, Merchant, at *Barbadoes*, for my own Accompt and Riſque.			

Note 1, In this Caſe the young Book-keeper might aſk, Why Commiſſion is not charged here as well as at *June* 28? To which I anſwer, that as the Goods are to be diſpoſed of for

your own Accompt, and not for *Sutton*'s, it would be abſurd for you to charge Commiſſion on your own Goods, which are to be ſold for your own Uſe: and therefore when *Sutton* has diſpoſed of the Goods, he muſt charge *Commiſſion* according for what he can ſell them.

2. As the Goods are conſign'd to *Sutton* for your own Accompt, *Sutton* is not to run the Riſque of the Seas; and therefore if the Ship ſhould be loſt, you muſt ſtand to the Loſs, and not *Sutton*.

3. You muſt make *Voyage to Barbadoes* Dr. to *Sundry Accompts* for the whole Charge, and each of them Cr. by the ſaid *Voyage* for its reſpective Value, ſubmitting the reſt to the Chance of the Market, which, if Goods of this Nature ſhould happen to be plenty, will occaſion the Price to run low; but if ſcarce, will enhance the Price in Proportion.

4. The Goods thus ſent, muſt be charged at the prime Coſt, becauſe it is only removing them from one Place to another.

29

J. *Brandon George* has inſured the aforementioned Goods, conſign'd to *Timothy Sutton*, at 6 *per Cent.* for which I am to be credited — — — — — — — — — — — — 11 8 3

Note, This Caſe being a further Expenſe on the juſt mentioned Voyage, you muſt make that Dr. to *Brandon George* for the Sum Inſured, and *Brandon George* Cr. by the ſaid *Voyage* for the ſame Sum.

30

J. Sold to *Brandon George* — *l.* *s.* *d.*

1 Pipe of Canary — — — — — — 30 0 0

1 Hhd. of *Liſbon* Wine — — — — — 10 0 0

40 — —

31

J. Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes — — — — — — — — — — — — 26 13 8

November 1

J. Paid *William Lowſield*, Eſq; in full — — — — — 400 — —

4

J. Received of *Samuel Fairman* in full — — — — — 100 — —

7

J. Paid *Thomas Johnſon* in Part — — — — — — — 100 — —

10

J. Sold *John Adams* — *l.* *s.* *d.*

1 Bag of Hops, wt. 3 *C.* at 36*s.* *per C.* — 5 8 0

1 Pipe of Canary — — — — — — 33 0 0

for which I have received in full — — — — — — 38 8 —

London, *November* 15, 1787.

		l.	*s.*	*d.*
J.	Received a Bill of Exchange from *Jacob Van Hoove* of *Amſterdam*, of 1611 *Guil.* 3 *Sti.* drawn upon *Jaques Van-Broek*, for the Value received there by d° *Van Hoove*, Exchange at 33 *s.* 4 *d. Flem. per l. Ster.* payable at 10 Days after Sight, which *Van Broek* has accepted – – – – – – – – – – – – –	161	2	3½
	Note 1, The laſt Account that you received from *Van Hoove*, was on *May* 10 laſt, which is a long Time, to the preſent Day. It may therefore be ſuppoſed, that in all this Time, there was no ſuch Thing as bringing him to Accompt; and that Letters were wrote and Perſons employed to accommodate the Affair, which at laſt was obtained by receiving a Bill of Exchange as above.			
	2. This is the Reverſe of *Aug.* 26, though it is transferring the Accompt from one Man to another as that is, and therefore you muſt make *Van Broek* Dr. to *Van-Hoove* for the Value of the Bill, and *Van Hoove* Cr. by *Van Broek* for the ſame Sum.			
	18			
J.	Sold to *William Baker*, Eſq;	*l.*	*s.*	*d.*
	20 Pieces of Sagathee, qt. 240 Yards, at 3 *s. per* Yard – – – – – –	36	0	0
	20 Pieces of Serge, qt. 280 Yards, at 14 *d. per* Yard – – – – – – –	16	6	8
	for which I have received in Part – – –	16	6	8
		52	6	8
	20			
	Note, As *Baker* has paid for the *Serge*, you muſt make *Caſh* Dr. to it for the Worth of it, and *Serge* Cr. by Caſh for the ſame Sum. And as the *Sagathee* is not paid for, make *Baker* Dr. to it for its Value, and *Sagathee* Cr. by *Baker* for the like Sum.			
	20			
J.	Paid Sir *Robert Johnſon* one of the promiſſary Notes, given by me to *John Marſh*, of *Mancheſter*, which was due this Day, including the three Days of Grace –	1000	—	—
	24			
J.	*Thomas Johnſon* having freighted the *John and Hannah*, *James Tickner*, Maſter, for a Voyage to *Spain*, I have underwrote his Policy for 300 *l.* at 6 *per Cent.* giving him Credit for the ſame, *viz.* – – – – – – –	18	—	—
	Note, Here you muſt make *Thomas Johnſon* Dr. to *Inſurance* for the Sum credited, and *Inſurance* Cr. by *Thomas Johnſon*, for the ſame Sum.			
	27			
J.	Received of *Martin Unwin* in Part – – – – –	100	—	—
	28			
J.	Received of *Jaques Van Broek*, in full – – – –	161	2	3½
	30			
J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes – – – – – – – – – – – –	27	13	6

London, *December* 1, 1787.

		l.	s.	d.
J.	Received of *Timothy Hart*, and Comp. in Part – –	300	—	—
	3			
J.	This Day I was inform'd at *Lloyd*'s, that the *John and Hannah* was unfortunately loſt in the *Downs*, by a ſevere Gale of Wind, I had inſured on her Freight –	300	—	—
	Note, In this Caſe you muſt make *Inſurance* Dr. to *Thomas Johnſon* for the Sum by you inſured, and *Thomas Johnſon* Cr. by *Inſurance* for the like Sum.			
	6			
J.	Received of *John Hammond*, Eſq; in full – – – – –	30	—	—
	9			
J.	*William Baker*, Eſq; has taken up his Bond, and paid me – – – – – –	500	0	0
	He has alſo paid me the Intereſt of it, which from *Aug.* 22, being 3 *M.* 17 *D.* at 5 *per Cent.* is – – – – – – –	7	8	4
		507	8	4
	Note 1, Though you receive all the Mony of *William Baker*, yet you muſt make *Caſh* Dr. to *Sundry Accompts* for the whole Sum, and then make *William Baker* Cr. by Caſh for the 500*l.* and *Profit* and *Loſs* Cr. by the ſame for the Intereſt.			
	2 The Intereſt for 3 Months is 6*l.* 5*s.* and the Intereſt for 17 Days is 1*l.* 3*s.* 3*d.* 1 *qr.* making 7*l.* 8*s.* 3*d.* 1 *qr.* which here is purpoſely augmented to 4*d.*			
	10			
J	This Day *Thomas Johnſon* came to demand my inſurance on a Voyage to *Spain*, the Ship being loſt in the *Downs*. The Sum inſured was – – – – – – –	300	—	—
	Paid in Caſh – – – – – – –	276	0	0
	Drawback on 300*l.* at 8 *per Cent.* –	24	0	0
		300	0	0
	Note, The Ship being loſt, you neceſſarily become Dr. to *Thomas Johnſon* for the Sum inſured as aforementioned; and now that you have paid that Inſurance, including the Drawback, *Thomas Johnſon* becomes Dr. to *Sundry Accompts* for the whole Sum, and *Caſh* Cr. by ditto *Johnſon* for the Sum paid him, and *Profit* and *Loſs* Cr. for the Drawback. See *Sept.* 5, p. 17.			
	12			
J.	Sold to *John Hammond*, Eſq; my 50 Pieces of *Yorkſhire* Cloth, at 8*l.* 10*s.* *per* Ps.	425	0	0
	Alſo 50 Pieces for the Accompt of *Nathaniel Keeble* of *Hull*, at the ſame Rate –	425	0	0
		850	—	—
	Note 1, In this Caſe *Hammond* muſt be made Dr. to *Sundry Accompts* for the whole Sum, then make each of them Cr. by ditto *Hammond* for their reſpective Values.			

London, *December* 12, 1787.

		l.	*s.*	*d.*
	2. *Keeble*'s Cloth being all ſold, you have acted by Commiſſion, (which ſuppoſe at 2 *per Cent.* on the above Sum) and therefore muſt charge that to him: Hence, to cloſe the Accompt, you muſt make the ſaid *Cloth* Dr. to *Sundry Accompts*, viz. to *Profit* and *Loſs* for the ſaid *Commiſſion*, and to ditto *Keeble*'s *Accompt Current* for the neat Proceed; then make each of them Cr. by the ſaid *Cloth* for their reſpective Sums, and the Accompt will be cloſed.			
	13			
J.	My Landlord *Thomas Preſton*, Eſq; has paid me for the Repairs done to my preſent Dwelling-Houſe, by *James Hart*, Joiner - - - - - - - - -	17	9	6
	14			
J.	Received Advice from *Joram Conderil*, of *Cadiz*, that he hath ſhipped for my Accompt and Riſque, in the *Pidgeon*, *William Pidgeon*, Maſter. 50 Cheſts of Limons 50 d° of *China* Oranges } at 8 Rials *per* Cheſt, including all Charges. 50 d° of *Seville* d° Which amounts to 1200 Rials, Exchange at 4*s.* 6*d.* *per* Piece of Eight, and is Sterling - - - - -	33	15	—
	Note 1, Eight Rials make a Piece of Eight. 2. See the firſt and ſecond Notes on *Sept.* 9, p. 18, for the reſt, that Entry, being of the ſame Nature with this, ſetting aſide the Partnerſhip.			
	17			
J.	I have this Day accepted a Draft on me by *Nathaniel Keeble* of *Hull*, payable to *Timothy Hart* and Comp. at 20 Days after Sight, for - - - - - - - -	1125	—	—
	But they having occaſion for preſent Mony, have agreed to allow me Rebate for the ſaid 20 Days, and no more, after the Rate of 8 *per Cent.* on the ſaid Sum.			
	l. *s.* *d.* I have therefore paid them - - - - 1120 2 0 Abated me on prompt Payment - - 4 18 0			
		1125	—	—
	Note 1, The Sum of 1125*l.* being transferred from *Keeble* to *Hart* and *Comp.* your Acceptance of the ſame pays *Keeble*, and makes you accountable to *Hart* and *Comp.* for the ſame; therefore you muſt firſt make *Nathaniel Keeble* Dr. to *Timothy Hart* and *Comp.* for the ſame Sum, and *Timothy Hart* and *Comp.* Crs. by ditto *Keeble* for the like Sum. Then, as you have paid *Hart* and *Comp.* you muſt make him Dr. to *Sundry Accompts* for the whole, and *Caſh* and *Profit and Loſs* Crs. by ditto *Hart* for their Sums reſpectively. 2. The whole might be journaliz'd ſomewhat ſhorter, by having Regard only to *Keeble*, the other being paid in Truſt for him; but as the former Method is more agreeable to the Nature of the Tranſaction, I have accordingly made choice of it.			

London, *December* 18, 1787.

		l.	s.	d.
J.	Received the 150 Cheſts of Oranges and Limons, from on board the *Pidgeon*, *William Pidgeon*, Maſter, conſign'd to me by *Joram Conderil*, of *Cadiz*.			
	l. s. d.			
	Paid Cuſtom thereon – – – – – 12 6 6			
	Freight at 3*s. per* Cheſt – – – – 22 10 0			
	Waterage – – – – – – – – – 1 10 0			
		36	6	6
	Note, As you have now received the Goods, you muſt make Oranges and Limons Dr. to *Sundry Accompts* for the whole Charge, viz. to Voyage from *Cadiz* for the prime Coſt thereof, and to *Caſh* for the after-Charges in bringing the ſame Home; then make each of them Cr. by Oranges and Limons for its reſpective Value.			
	20			
J.	Received of *Martin Unwin* in Part – – – – – –	100	—	—
	22			
J.	*Joram Conderil*, of *Cadiz*, hath drawn upon me for the Fruit received of him, payable to *John Hammond*, Eſq; or Order, at Sight, 1200 Rials, Exchange at 4*s.* 6*d. per* Piece of Eight, which I have accepted, but not paid, becauſe the ſame is to be placed to Accompt, as *per* Agreement between d° *Hammond* and myſelf – – – – – – – – – – –	33	15	—
	Note 1, Nothing more need be done than to make *Joram Conderil* Dr. to *John Hammond* for the Value of the Bill, and *Hammond* Cr. by *Conderil* for the ſame Sum.			
	2. Eight Rials are = 1 Piece of Eight. Vide *Sch. Aſſ.* p. 77.			
	24			
J.	Received of *Iſaac Reynolds* in full – – – – – –	42	—	—
	25			
J.	Due to me Half a Year's Dividend on 10000*l. Bank* Annuity – – – – – – – – – – – – –	150	—	—
	26			
J.	Sold to *Iſaac Reynolds* 50 Cheſts of Limons, at 17*s. per* Cheſt – – – – – – – – – – – –	42	10	—
	27			
J.	Received of *James Allen* in full – – – – – –	8	—	—
	28			
J.	Sold to *James Allen* 1000*lb.* of Thread, in Comp. between *James Severn* and ſelf, at 18*s. per lb.* for which he has given me a Draft on Meſſrs. *Snell* and *Harley*, Bankers, which I have received – – – – – –	900	—	—
	Note, This is nearly the ſame with *July* 28, p. 13; only make *Caſh* Dr. for the *Perſon*, which ſee.			
	29			
J.	Sold to Sir *Humphrey Parſons* 1000*lb.* of Thread in Comp. as above, at 18*s. per lb.* to pay in 6 Months – – –	900	—	—

London, *December* 30, 1787.

		l.	*s.*	*d.*
J.	Sold to *William Baker*, Esq; the remaining 628*lb.* of Thread, in Comp. as above, at 17*s. per lb.* – – –	533	16	—

For which he has given me my Note to *Marſh*, payable *January* 20 next, including the three Days of Grace, and transferred to *Robert Uxley*, I having paid him the reſt; *Baker* at the ſame Time allowing me for my prompt Payment for 23 Days 8 *per Cent.*

	l.	*s.*	*d.*
Promiſſory Note – – – – – –	1000	0	0
Thread, in Comp. – – – – –	533	16	0
Due *January* 20 next – – – – –	466	4	0
Allow'd for prompt Payment for 23 Days – – – – – – –	2	6	8
Return'd to d° *Baker* – – – – –	463	17	4

Note, To journalize this Paſſage aright, and in the plaineſt Manner, you muſt

1. Make *William Baker* Dr. to *Thread in Comp.* for the Value thereof; and *Thread in Comp.* Cr. by *William Baker* for both Quantity and Value.
2. Becauſe *Baker* has paid for it by returning you one of your own Notes, by which *Uxley* was Cr. therefore *Uxley* by that Means is paid, and you muſt make him Dr. to *William Baker*, for the Value of that Note, and *Baker* Cr. by *Uxley* for the ſame.
3. Becauſe you have return'd *Baker* the Overplus, partly by *Caſh* and partly by his Abatement on prompt Payment, therefore *Baker* muſt be made Dr. to *Sundry Accompts*, viz. to *Caſh* for the Mony which he has received of you, and to *Profit and Loſs* for his Abatement; then make each of them Cr. by ditto *Baker* for their reſpective Sums.

☞ This might be done in a ſhorter manner, by making *Uxley* Dr. to *Sundry Accompts* for the Value of the Bill, *viz.*

	l.	*s.*	*d.*
To *Thread in Comp.* – – – – – –	533	16	0
To *Caſh* paid *William Baker* – – – –	463	17	4
To *Profit and Loſs*, gain'd by prompt Payment	2	6	8
	1000	0	0

The Teacher may uſe either Way, though I have followed the former, as being moſt expreſſive of the whole Tranſaction.

4. Make your Partner's *Accompt in Comp.* Dr. to his *Accompt Current* for his Half, and your Partner's *Accompt Current* Cr. by his *Accompt in Comp.* for the ſame.
5. The *Thread* being all ſold, you may cloſe the Accompt by the Directions given at *Aug.* 12, p. 15.

31

J.	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes – – – – – – – – – – – – –	22	8	4

The End of the ſecond Waſte Book.

The JOURNAL.

LONDON, *March* 1, 1787.

		l.	*s.*	*d.*	*l.*	*s.*	*d.*
	Sundry Accompts Drs. to Stock	10925	15	4¼			
	viz.						
1	Cash in ready Mony	8099	4	2½			
1	Canary for 5 Pipes, at 25 *l. per* Pipe	125	0	0			
1	Hops for 44 Bags, wt. 132 *C.* 2 *qrs.* at 28 *s. per C.*	185	10	0			
2	*French* Wine, for 10 Hhds. at 30 *l. per* Hhd.	300	0	0			
2	Drugget for 20 Pieces, qt. 280 Yds. at 3 *s.* 4 *d. per* Yard	46	13	4			
2	*Lisbon* Wine, for 25 Hhds. at 7 *l. per* Hhd.	175	0	0			
2	*Norwich* Crape, for 56 Pieces, qt. 896 Yds. at 3 *s.* 6 *d. per* Yard	156	16	0			
2	Duroy, for 20 Pieces, qt. 300 Yards, at 6 *s. per* Yard	90	0	0			
3	Sagathee, for 90 Pieces, qt. 1080 Yards, at 2 *s.* 6 *d. per* Yard	135	0	0			
3	Serge, for 90 Pieces, qt. 1260 Yards, at 1 *s. per* Yard	63	0	0			
3	Sir *Robert Johnson*	30	0	0			
3	Sir *Humphrey Parsons*	16	0	0			
4	*William Baker*, Esq; on Bond	500	0	0			
4	*William Warner*, to be paid *April* 30 next	34	7	0			
4	*Brandon George*	32	0	0			
4	*Samuel Fairman*	28	0	0			
4	*William Lowfield*, Esq;	128	13	0			
5	*Thomas Johnson*	256	14	3¾			
5	*John Hammoud*, Esq; to be paid *April* 20 next	100	0	0			
5	*Martin Unwin*	381	17	6			
5	*Isaac Reynolds*	42	0	0			
1					10925	15	4¼
	Stock Dr. to Sundry Accompts	412	10	0			
1	*viz.*						
5	To *Thomas Preston*, Esq; to pay *May* 14 next	90	0	0			
6	To *Robert Uxley*	322	10	0			
	2				412	10	—
1	Cash Dr. to Sir *Robert Johnson*	£30	0	0			
3	Received in full				30	—	—
	4						
6	Ship *James* Dr. to Sundry Accompts	£1500	0	0			
1							
	viz, To Cash paid down at 5 *per Cent.*	75	0	0			
6	To *James Allen* to pay in 5 Days,	1425	0	0	1500	—	—

London, *March* 6, 1787.

		l.	s.	d.
1	Cash Dr. to Ship *James* – – – – – £125 0 0			
6	Received of *John Herbert* for $\frac{1}{16}$ Part of the said Ship – –	125	—	—
	8			
1	Cash Dr. to Ship *James* – – – – – £125 0 0			
6	Received of Capt. *John Smith* for $\frac{1}{16}$ Part of the said Ship –	125	—	—
	9			
6	*James Allen* Dr. to Cash – – – – – £1425 0 0			
1	Paid him in full for Ship *James* – – – – – – – – –	1425	—	—
	10			
4	*William Baker*, Esq; Dr. to Ship *James* – £125 0 0			
6	For $\frac{1}{16}$ Part sold him, for which he is to pay in 7 Days – –	125	—	—
	12			
7	Profit and Loss Dr. to *Lisbon* Wine – – – £7 0 0			
2	For 1 Hhd. lost (except 6 Gallons) by 3 Iron Hoops breaking off – – – – – – – – – – – – –	7	—	—
	14			
6	*Robert Uxley* Dr. to Ship *James* – – – £125 0 0			
6	For $\frac{1}{16}$ sold him – – – – – – – – – – –	125	—	—
	17			
1	Cash Dr. to *William Baker*, Esq; – – – £125 0 0			
4	Received his $\frac{1}{16}$ Part of Ship *James* – – – – – –	125	—	—
	20			
1	Cash Dr. to Canary – – – – – – – – £30 0 0			
1	For 1 Pipe sold *William Dello*, for which he paid me in full –	30	—	—
	21			
3	Sir *Robert Johnson*, Dr. to Drugget – – – £49 0 0			
2	For 20 Pieces, qt. 280 Yards, at 3*s.* 6*d. per* Yard – –	49	—	—
	23			
5	*Thomas Preston*, Esq; Dr. to Sundry Accompts £90 0 0			
1	*viz.* To Cash paid him in Part – – – – 89 7 0¾			
7	To Profit and Loss abated me for my early Payment – – – – – – 0 12 11¼	90	—	—
	25			
1	Cash Dr. to Sundry Accompts – – – – £174 0 0			
6	*viz.* To Ship *James*, Received of Sir *Robert Johnson*, for $\frac{1}{16}$ – – – – – – 125 0 0			
3	To Sir *Robert Johnson*, received in full – 49 0 0	174	—	—
	26			
6	Ship *James* Dr. to Cash – – – – – – £20 17 0			
1	Paid *Thomas Young* in full for Joiners Work done in the said Ship – – – – – – – – – – – – – –	20	17	—
	27			
6	Ship *James* Dr. to Cash – – – – – – £27 14 6			
1	Paid *Thomas Pierce* in full for Rigging Work done in the said Ship – – – – – – – – – – – – – –	27	14	6
	28			
6	Ship *James* Dr. to Cash – – – – – – £40 8 0			
1	Paid *Dryden Smith* in full for Repairs done in the said Ship –	40	8	—

London, *March* 30, 1787.

		l.	s.	d.
6/1	Ship *James* Dr. to Cash – – – – – – – £7 4 6			
	Paid *Nathaniel Westal* in full for painting the said Ship –	7	4	6
	31			
7/1	House-Expenses Dr. to Cash – – – – – £33 4 6			
	Paid sundry Charges this Month, at *per* Book of House-Expenses – – – – – – – – – – – –	33	4	6
	April 1			
8/8	Voyage to *Amsterdam*, consign'd to *Jacob Van Hoove*, Dr. to *Richard Lamb*, of *Harwich* – – – – £99 8 0			
	For 100 Quarters of Wheat, shipped on board the good Ship *Swan*, *William Lyon*, Master, consign'd to *Jacob Van Hoove*, of *Amsterdam*, to sell for my Accompt, which with his Commission at 1 *per Cent.* and other Charges, come to	99	8	—
	2			
8/8	*Richard Lamb*, of *Harwich*, Dr. to *William Angel* £99 8 0			
	For this Draft on me, payable to d° *Angel*, or Order, the 30th Instant, which will become due *May* 3 next, including the 3 Days of Grace – – – – – – – – – – –	99	8	—
	3			
6/1	Ship *James* Dr. to Cash – – – – – £19 17 6			
	Paid the Blockmaker's Bill in full – – – – – – –	19	17	6
	5			
6/1	*Robert Uxley* Dr. to Hops – – – – – £49 18 3			
	For 10 Bags, weighing together 30 *C.* 1 *qr.* at 33 *s. per C.*	49	18	3
	7			
6/1	Ship *James* Dr. to Cash – – – – – £700 13 0			
	Paid the Ship Chandler's Bill for Guns, Small-Arms, Powder, Shot, and other Stores for the said Ship – – –	700	13	—
	10			
1/16	Cash Dr. to Ship *James* – – – – – £125 0 0			
	For $\frac{1}{16}$ Part of the said Ship sold to *William Evans* – –	125	—	—
	12			
1/16	Cash Dr. to Ship *James* – – – – – £125 0 0			
	For $\frac{1}{16}$ Part of the said Ship sold to *James Jackson* – – –	125	—	—
	14			
1/16	Cash Dr. to Ship *James* – – – – – £125 0 0			
	For $\frac{1}{16}$ Part of the said Ship sold to *Thomas Jones* – – –	125	—	—
	20			
1/5	Cash Dr. to *John Hammond*, Esq; – – – £100 0 0			
	Received in full – – – – – – – – – – – –	100	—	—

London, *April* 24, 1787.

		l.	s.	d.
8 1	Voyage to *Amſterdam*, conſign'd to *Jacob Van Hoove*, Dr. to Caſh - - - - - - - - - - - - £140 7 10			
	For 100 Bags of Pepper, *qt.* 3252 *lb.* at 10*d.* *per lb.* bought of *James Gray*, for which I paid preſent Mony - - - - - - - - } 135 10 0			
	Which Pepper I have ſhipped on board the good Ship *Mary*, *James Hilder*, Maſter, and conſign'd the ſame to *Jacob Van-Hoove*, of *Amſterdam*, to ſell for my Accompt.			
	Paid Charges on ſhipping the ſame, as *per* Book of Charges of Merchandize - - - } 4 17 10			
		140	7	10
	25			
8 1	Voyage to *Amſterdam*, conſign'd to *Jacob Van-Hoove*, Dr. to Caſh - - - - - - - - - - - £7 0 4½			
	For Inſurance Mony paid to *John Adams*, for his inſuring the aforeſaid Sum on my Adventure, at 5 *per Cent.* - - -	7	—	4½
	27			
6 1	Ship *James* Dr. to Caſh - - - - - £109 10 6			
	Paid *John Jones* in full for Beef and Pork - - - - -	109	10	6
	30			
1 4	Caſh Dr. to *William Warner* - - - - - £34 7 0			
	Received in full - - - - - - - - - - - - -	34	7	—
7 1	Houſe-Expenſes Dr. to Caſh - - - - - £39 16 10			
	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes - - - - - - - - - - - - -	39	16	10
	May 1			
6 1	Ship *James* Dr. to Caſh - - - - - - £86 18 6			
	Paid *James Thatcher* in full for Bread, Flour, and Peaſe -	86	18	6
	2			
6 1	Ship *James* Dr. to Caſh - - - - - - £46 17 0			
	Paid *John Preſtwick* in full for Cordage, &c. - - - - -	46	17	—
	3			
8 1	*William Angel* Dr. to Caſh - - - - - £99 8 0			
	Paid *Richard Lamb*'s Draft on me to *William Angel* - - -	99	8	—
	6			
6 1	Ship *James* Dr. to Caſh - - - - - - £73 11 6			
	Paid *John Peppell* in full for Smith's Work - - - - -	73	11	6

London, *May* 7, 1787.

						l.	s.	d.
	Sundry Accompts Drs. to Ship *James*				£566	16	0	
1	*viz.* Caſh for the following Sums paid by							
	John Herbert			70	17	0		
	John Smith			70	17	0		
	William Baker, Eſq;			70	17	0		
	Sir *Robert Johnſon*			70	17	0		
	William Evans			70	17	0		
	James Jackſon			70	17	0		
	Thomas Jones			70	17	0		
6				495	19	0		
6	*Robert Uxley* for his Part unpaid				70	17	0	
	10						566	16 —
6	*Robert Uxley* Dr. to Caſh				£76	14	9	
1	Paid him in full						76	14 9
	12							
8	*John Adams* Dr. to Voyage to *Amſterdam*				£140	7	10	
8	Being ſo much inſured on 100 Bags of Pepper, conſign'd to *Jacob Van-Hoove*, of *Amſterdam*						140	7 10
	14							
8	*Jacob Van Hoove*'s Accompt Current Dr. to Voyage to *Amſterdam*				£161	2	3½	
8	For 100 Quarters of Wheat conſign'd to him, which he has ſold at 16 *Guil.* 12 *Sti. per* Quarter, amounting to 1660 Guilders, deducting for his Commiſſion, Cuſtom, and other neceſſary Charges, 48 *Guil.* 17 *Sti.* the neat Proceed of which amounts to 1611 *Guil.* 3 *Sti.* which at 33*s.* 4*d. Flem. per* £ Sterl. comes to						161	2 3½
	17							
1	Caſh Dr. to Canary				£30	0	0	
1	For 1 Pipe ſold to *William Coles*						30	— —
	20							
1	Caſh Dr. to Ship *James*				£10000	0	0	
6	For my Half of 20000*l.* belonging to the Owners of the ſaid Ship; the whole Prize taken by the ſaid Ship being ranſomed for 40000*l.* one Half of which belongs to the Maſter and Men, the other Half is due to the Owners; my Half of which is						10000	— —
	22							
9	Bank Annuity Dr. to Caſh				£9412	10	0	
1	For 10000*l.* Bank Annuity, at 3 *per Cent.* Intereſt, transferred to me at 94*l. per Cent.*							
	Bank Annuity			9400	0	0		
	Brokerage			12	10	0		
	25						9412	10 —
5	*Thomas Priſton*, Eſq; Dr. to Caſh				£17	9	6	
1	For Repairs done to my Dwelling-Houſe, by Order of my Landlord, *Thomas Preſton*, Eſq; by *James Hart*, Joiner, for which I have paid him in full						17	9 6

London, *May* 28, 1787.

		l.	s.	d.
6	*James Allen* Dr. to Insurance – – – – – £8 0 0			
9	For my insuring 200*l.* in the *Golden Fleece*, *John Abney*, Master, bound to *Jamaica*, at 4 *per Cent.* Premium – –	8	—	—
	31			
17	House-Expenses Dr. to Cash – – – – – £43 11 2			
1	Paid sundry Charges this Month, as *per* Book of House-Expenses – – – – – – – – – – – – –	43	11	2
	June 2			
9	Goods for the Account of *Abraham Van-Schooten* Dr. to Cash £196 17 6			
2	Paid Freight, Custom, and other incident Charges on the Receipt of 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn Which were consign'd to me from *Abraham Van-Schooten*, Merchant, at *Roan*, to sell for his Accompt, for which I am to have 2 *per Cent.* for Sale, and 2 *per Cent.* for Employment, and am to make Returns in *Norwich* Crape, Duroy, and Broad Cloth – – – – – – – – –	196	17	6
	5			
12	Cash Dr. to Goods for the Accompt of *Abraham Van-Schooten*. £300 0 0			
9	For 1000 Reams of Paper, at 6*s.* *per* Ream, sold to *James Eaton*, for which I have received – – – – – – –	300	—	—
	8			
3	Sir *Robert Johnson* Dr. to Goods for the Accompt of *Abraham Van-Schooten* – – – – – – – – – £360 0 0			
9	For 120 Pieces of Holland, *at* 3 *l.* *per* Piece, for which he is to pay in ten Days – – – – – – – – – – – –	360	—	—
	12			
	Sundry Accompts Drs. to Goods for the Accompt of *Abraham Van-Schooten* – – – – – – – – – £250 0 0			
2	*viz.* Cash received in Part for 100 Pieces of Long Lawn – – – – – – – – 100 0 0			
3	Sir *Robert Johnson* (to be paid in 12 Days) 150 0 0			
9		250	—	—
9	Goods for the Accompt of *Abraham Van-Schooten* Dr. to Sundry Accompts for the Close – – – £713 2 6			
7	*viz.* To Profit and Loss for my Commission on 910*l.* at 4 *per Cent.* – – – – 36 8 0			
9	To *Abraham Van-Schooten*'s Accompt Current for the neat Produce – – 676 14 6			
		713	2	6

London, *June* 16, 1787.

		£	s.	d.
2 4	Cash Dr. to *Samuel Fairman* - - - - - - £28 0 0 Received in full - - - - - - - - - - - - - -	28	—	—
	18			
2 3	Cash Dr. to Sir *Robert Johnson* - - - - £360 0 0 Received in Part - - - - - - - - - - - -	360	—	—
	19			
4 2	*Samuel Fairman* Dr. to *Lisbon* Wine - - - £100 0 0 For 10 Hhds. at 10*l. per* Hhd. - - - - - - - - -	100	—	—
	23			
2 4	Cash Dr. to *William Lowfield*, Esq; - - £128 13 0 Received in full - - - - - - - - - - - - -	128	13	—
	24			
2 3	Cash Dr. to Sir *Robert Johnson* - - - £150 0 0 Received of him in full - - - - - - - - - -	150	—	—
9 7	Bank Annuity Dr. to Profit and Loss - - £150 0 0 For Half a Year's Dividend due on 10000*l.* - - - -	150	—	—
	27			
2 2	Cash Dr. to *Lisbon* Wine - - - - - £105 0 0 For 10 Hhds. sold to *James Hicks*, at 10*l.* 10*s.* per Hhd. for present Mony - - - - - - - - - - - -	105	—	—
	28			
9	*Abraham Van-Schooten* his Accompt Current Dr. to Sundry Accompts - - - - - - - - - - £696 14 9			
2	*viz.* To *Norwich* Crape, for 56 Pieces, qt. 896 Yards, at 4*s. per* Yard - - - 179 4 9			
2	To Duroy, for 20 Pieces, qt. 300 Yards, at 6*s.* 6*d. per* Yard - - - - - 97 10 9			
2	To Cash, for 22 Pieces of Broad Cloth, at 18*l. per* Piece - - - - - 396 0 0			
	To d° for Charges on the whole - - 10 7 6			
7	To Profit and Loss for my Commission, on 683*l.* 1*s.* 6*d.* at 2 *per Cent.* - - 13 13 3			
		696	14	9
	30			
7 2	House-Expenses Dr. to Cash - - - - £40 8 10 Paid sundry Charges this Month, as *per* Book of House-Expenses - - - - - - - - - - - - - -	40	8	10

London, *July* 4, 1787.

				l.	*s.*	*d.*
10 1	Voyage to *Copenhagen* in Comp. between *Samuel Smith* and ſelf, each Half, conſign'd to *Jaques Jolliffe*, Dr. to ſundry Accompts		£1463 9 8			
4	*viz.* To *William Warner*, for 1 Caſe, containing 100 Silver Watches, at 3*l.* each	300 0 0				
4	To *William Lowſfield*, Eſq; for 1 Bale of Scarlet Cloth, containing 20 Pieces, at 20*l. per* Piece	400 0 0				
5	To *Thomas Johnſon*, for 30 Hhds. of Tobacco, containing 170 *C.* weight, at 4*l.* 6*s.* 4*d. per C.*	733 16 8				
2	To Caſh, paid Cuſtom, Freight, and other Charges on ſhipping the ſame	29 13 0				
				1463	9	8
10 11	*Samuel Smith's* Accompt Current Dr. to his Accompt in Comp.		£731 14 10			
	For his Half of the aboveſaid Goods			731	14	10
10 10	Commiſſioners of the Cuſtoms Dr. to Voyage to *Copenhagen*, in Comp. between *Samuel Smith* and ſelf, each Half,		£436 6 8			
	For the Drawback on the aboveſaid 170 *C.* wt. of Tobacco			436	6	8
10 10	*Samuel Smith's* Accompt in Comp. Dr. to his Accompt Current		£218 3 4			
	For his Half of the Drawback above mentioned due to him			218	3	4
	9					
2 6	Caſh Dr. to Ship *James*		£12500 0 0			
	For my Half Part of 25000*l.* belonging to the Owners of the ſaid Ship, the whole Prize taken by the ſaid Ship from the *French* being ranſomed for 50000*l.* one Half of which belongs to the Maſter and Men, and the other Half is due to the Owners; my Half of which is			12500	—	—
	12					
10 1 2	Old *South Sea* Annuity Dr. to Caſh		£10993 14 6			
	For 12000*l.* at 91½ *per Cent.* transferred to me *viz.* Old *South Sea* Annuity	£10980 0 0				
	Brokerage	13 14 6				
				10993	14	6
	14					
3 9	Sir *Humphrey Parſons* Dr. to Inſurance		£16 0 0			
	For my inſuring 200*l.* on the Scarlet Cloth that Sir *Humphrey* has ſhipped on board the *Falcon*, from *London* to *Smyrna* at 8*l. per Cent.* to be paid upon News of her ſafe Arrival there			16	—	—

London, *July* 17, 1787.

		l.	*s.*	*d.*
11 11	Thread in Comp. between *James Severn* and ſelf, each Half, Dr. to *John Marſh of Mancheſter*, for 5628*lb.* at 14*s.* 10*d.* ½ *per lb.*	4185	16	6
	The whole to be paid at three two months, as *per* three Bills delivered, *viz.*			
	The 1ſt of 2185*l.* 16*s.* 6*d.* to pay 17 *Sept.* next.			
	2d of 1000 0 0 d° 17 *Nov.* next.			
	3d of 1000 0 0 d° 17 *Jan.* next.			
	Myſelf to have the Diſpoſal of the whole.			
11 11	*James Severn*'s Accompt Current Dr. to his Accompt in Comp. £2092 18 3			
	For his Half of the aboveſaid Thread	2092	18	3
	20			
2 10	Caſh Dr. to the Honourable Commiſſioners of the Cuſtoms £436 6 8			
	Received in full	436	6	8
	23			
11 2	Thread in Comp. between *James Severn* and ſelf, each Half, Dr. to Caſh £17 14 6			
	For ſundry Charges paid in bringing the ſame into my Warehouſe	17	14	6
11 11	*James Severn*'s Accompt Current Dr. to his Accompt in Comp. £8 17 3			
	For his Half of the Charges above mentioned	8	17	3
	24			
7	Sundry Accompts Drs. to *John Adams* £140 7 10			
2 8	*viz.* Profit and Loſs for a Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.* 11 14 7			
	Caſh received in full 129 3 3	140	7	10
	26			
2 3	Caſh Dr. to Sir *Humphrey Parſons* £16 0 0			
	Received in Part	16	—	—
	28			
12 11	*Timothy Hart* and Comp. Dr. to Thread in Comp. between *James Severn* and ſelf £900 0 0			
	For 1000*lb.* at 18*s. per lb.* to pay in 3 two Months.			
	viz. On *September* 28, *November* 28, and *January* 28, at 300*l.* each Payment, as *per* 3 Notes received	900	—	—
11 11	*James Severn*'s Accompt in Compt. Dr. to his Accompt Current £450 0 0			
	For his Half of the aboveſaid Thread	450	—	—
	31			
7 2	Houſe-Expenſes Dr. to Caſh £21 18 0			
	For ſundry Charges paid this Month	21	18	—

London, *August* 3, 1787.

		l.	s.	d.
2 1/2 11	Cash Dr. to Thread in Comp. between *James Severn* and self — — — — — — — — — — £900 0 0			
	For 1000*lb.* at 18*s. per lb.* sold *Abraham Sanders* for present Mony — — — — — — — — — — — — — — —	900	—	—
11 1/2 11	*James Severn*'s Accompt in Comp. Dr. to his Accompt Current — — — — — — — — — — £450 0 0			
	For his Half of the abovesaid Thread — — — — — — —	450	—	—
	6			
6 1/2	Ship *James* Dr to Cash — — — — — — £207 5 0			
	Paid sundry Charges in refitting her, as *per* Bills — — —	207	5	—
	Sundry Accompts Dr. to Ship *James* — — £103 12 6			
12	*viz. John Herbert* — — 12 19 0¾			
12	*John Smith* — — — 12 19 0¾			
4	*William Baker*, Esq; 12 19 0¾			
6	*Robert Uxley* — — — 12 19 0¾			
3	Sir *Robert Johnson* — 12 19 0¾			
12	*William Evans* — — 12 19 0¾			
12	*James Jackson* — — 12 19 0¾			
13	*Thomas Jones* — — 12 19 0¾			
6	8	103	12	6
13 1/2 10	*Jaques Jolliffe*'s Accompt Current Dr. to Voyage to *Copenhagen* — — — — — — — — — — £2510 0 0			
	He having disposed of all the Effects consign'd to him for the joint Accompt of *Samuel Smith* and self, the neat Produce of which, as *per* his Accompt, amounts to 10040 Rix Dollars, which at 5*s. per* Dollar, comes to — — —	2510	—	—
10 1/2 10	*Samuel Smith*'s Accompt in Comp. Dr. to his Accompt Current — — — — — — — — — — £1255 0 0			
	For his Half of the abovesaid Effects sold as above — —	1255	—	—
	12			
2 1/2	Cash Dr. to sundry Accompts — — — £2520 9 2			
13	*viz.* To *Jaques Jolliffe*'s Accompt Current, received of *Johannes Scheelhase* — — 2510 0 0			
7	To Profit and Loss for my Half of the Gain on the said Dollars — — — 5 4 7			
10	To *Samuel Smith*'s Accompt Current, for his Half of the said Gain — — 5 4 7			
	14	2520	9	2
9 1/2 3	Insurance Dr. to Sir *Humphrey Parsons* — £200 0 0 Occasioned by the Ship *Falcon* being lost on the Rocks of *Scilly*, wherein very little of her Cargo was saved, but none of the Scarlet Cloth, on which I had insured to Sir *Humphrey*	200	—	—
	15			
4 1/2 7	*William Warner*, Executor of the last Will of my late Brother in Law *Christopher Verax*, Dr. to Profit and Loss £1000 0 0 Being so much left me by my said late Brother, as a Legacy in his said last Will. — — — — — — — — — —	1000	—	—

London, *August* 17, 1787.

			l.	s.	d.
7	House-Expenses Dr, to Sundry Accompts –	£37 0 0			
2	*viz.* To *French* Wine, for 1 Hhd. – – –	30 0 0			
2	To *Lisbon* Wine, for 1 Hhd. – – –	7 0 0			
	Both which were bottled off, by my Order, for the Use of the Family – – – – – – – – – – – –		37	—	—
	22				
2	Cash Dr. to Profit and Loss – – – – –	£12 10 0			
7	For Half a Year's Interest on 500*l.* paid me by *William Baker*, Esq; – – – – – – – – – – – –		12	10	—
	23				
2	Cash Dr. to Sundry Accompts – – – –	£103 12 6			
12	*viz.* To *John Herbert* – –	12 19 0¾			
12	— *John Smith* – – –	12 19 0¾			
4	— *William Baker*, Esq;	12 19 0¾			
6	— *Robert Uxley*, – –	12 19 0¾			
3	— Sir *Robert Johnson* –	12 19 0¾			
12	— *William Evans* – –	12 19 0¾			
12	— *James Jackson* – –	12 19 0¾			
13	— *Thomas Jones* – –	12 19 0¾			
	They, as Proprietors of the Ship *James* (lately taken by the *French*) having paid me their several Parts of the Charges by me paid the 6th Instant, belonging to the said Ship –		103	12	6
	26				
11	*John Marsh* Dr. to sundry Accompts –	£4185 16 6			
5	*viz.* To *Thomas Preston*, for – – – –	2185 16 6			
3	— Sir *Robert Johnson*, for – – –	1000 0 0			
6	— *Robert Uxley*, for – – – – –	1000 0 0			
	Occasioned by the three Bills given by me to d° *Marsh*, and by him given to the above Gentlemen, which were by them brought to me for Acceptance, and I have accordingly accepted them – – – – – – – – – –		4185	16	6
	28				
13	Ship *Hopewell* Dr. to Cash – – – –	£1200 0 0			
2	Which said Ship I bought of *Andrew Collins*, and paid him		1200	—	—
	31				
7	House-Expenses Dr. to Cash – – – –	£21 17 6			
2	Paid Sundry Charges this Month, as *per* Book of House-Expenses – – – – – – – – – – – –		21	17	6

London, *September* 3, 1787.

					l.	s.	d.
7	Profit and Loſs Dr. to *French* Wine			£30 0 0			
2	For 1 Hhd. given as a Preſent to *William Warner*, Executor to the laſt Will and Teſtament of my late Brother *Chriſtopher Verax*				30	—	—
			5				
3	Sir *Humphrey Parſons* Dr. to Sundry Accompts			£184 0 0			
2	*viz.* To Caſh paid him			172 0 0			
7	To Profit and Loſs for the Drawback on 200*l.* at 6 *per Cent.*			12 0 0			
					184	—	—
			7				
2	Caſh Dr. to Ship *Hopewell*			£1600 0 0			
13	Which ſaid Ship I ſold to *Abraham Sanders*, for which I have received of him						
	2 Bank Notes for			1500 0 0			
	1 Warrant to be paid by the Treaſurer of the *South-Sea* Company, for			100 0 0			
					1600	—	—
			9				
13	Voyage from *Barbadoes* in Comp. with *John Parrot*, *George Hale* and ſelf, each ⅓, Dr. to *Timothy Sutton*,			£167 13 5¾			
13	For 45 Cheſts of Sugar, qt. neat 223 *C.* 2 *qrs.* 7 *lb.* Avoirdupois, at 15*s.* Sterling, *per C.* ſhipped on board the *Whale*, *John Miller*, Maſter, and is conſign'd to me by ſaid *Sutton*, my ſaid Partners having agreed to allow me 2 *per Cent.* for Warehouſe-Room, and my Care in the Sale thereof				167	13	5¾
14	*John Parrot*'s Accompt Current Dr. to his Accompt in Comp.			£55 17 9¾			
14	For his ⅓ of the abovementioned Sugar				55	17	9¾
14	*George Hale*'s Accompt Current Dr. to his Accompt in Comp.			£55 17 9¾			
14	For his ⅓ of the abovementioned Sugar				55	17	9¾
			11				
15	*Yorkſhire* Cloth Dr. to Sundry Accompts			£1152 4 6			
15	*viz.* To *Nathaniel Keeble*, for 150 Pieces, at 7*l.* 10*s.* *per* Piece			1125 0 0			
2	To Caſh, for bringing the ſame into my Warehouſe			27 4 6			
					1152	4	6
15	*Yorkſhire* Cloth, for the Accompt of *Nathaniel Keeble*, Dr. to						
2	Caſh			£11 4 8			
	For Charges paid on bringing his 50 Pcs. into my Warehouſe				11	4	8

London, *September* 15, 1787.

					l.	s.	d.
15 1	Sugar in Comp, with *John Parrot*, *George Hale*, and ſelf, each ⅓ Dr. to Sundry Accompts			£234	9	11¼	
13	*viz.* To Voyage from *Barbadoes* for 45 Cheſts, qt. 223 *C.* 2 *qrs.* 7 *lb.* Averdupois, at 15*s.* Sterling *per C.*			167	13	5¼	
2	To Caſh paid: Cuſtom thereon, at 4*s.* 9*d.* $\frac{90}{100}$ *per Cent.*	53	18	8¼			
	Freight, at 4*s.* *per* Cheſt	9	0	0			
	Lighterage	1	7	3			
	Cartage	2	10	7			
				66	16	6¼	
					234	9	11¼
14 14	*John Parrot's* Accompt Current Dr. to his Accompt in Comp.			£22	5	6	
	For his ⅓ of the aboveſaid after-Charges				22	5	6
14 14	*George Hale's* Accompt Current Dr. to his Accompt in Comp.			£22	5	6	
	For his ⅓ of the aforeſaid after-Charges				22	5	6
	20						
5 1	*Thomas Preſton*, Eſq; Dr. to Sundry Accompts			£2185	16	6	
2	*viz.* To Caſh paid him			2185	16	0	
7	To Profit and Loſs abated me			0	0	6	
					2185	16	6
	22						
12 1	*James Jackſon* Dr. to Sundry Accompts			£1174	5	0	
15	*viz.* To Sugar in Comp. for 45 Cheſts			894	5	0	
2	To *French* Wine, for 8 Hhds. at 35*l.* *per* Hhd.			280	0	0	
					1174	5	—
	Sundry Accompts Drs. to *James Jackſon*			£600	0	0	
2	*viz.* Caſh received of him			200	0	0	
15 12	*William Harman*, for a Draft on him by d° *Jackſon*			400	0	0	
					600	—	—
	The reſt to ſtand out 6 Months.						
14 14	*John Parrot's* Accompt in Comp. Dr. to his Accompt Current			£298	1	8	
	For his ⅓ of Sugar in Comp. ſold to *James Jackſon*				298	1	8
14 14	*George Hale's* Accompt in Comp. Dr. to his Accompt Current			£298	1	8	
	For his ⅓ of Sugar in Comp. ſold to d° *Jackſon*				298	1	8

London, *September* 24, 1787.

		l.	s.	d.
	Sundry Accompts Drs. to Thread in Comp. ſold to *William Evans*, at 18*s. per lb.* - - - - - - £900 0 0			
2	*viz.* Caſh received of d° *Evans* - - - - - 200 0 0			
13 12	*Thomas Jones*, for a Draft on him, received of d° *Evans* - - - - - 300 0 0			
11	*William Evans*, payable in 6 Months - 400 0 0			
		900	—	—
11 11	*James Severn*'s Accompt in Comp. Dr. to his Accompt Current - - - - - - - - - - - - £450 0 0			
	For his ½ Part of the Thread ſold as above - - - - - -	450	—	—
	27			
13 15	*Thomas Jones* Dr. to *Yorkſhire* Cloth - - £425 0 0			
	For 50 Pieces, at 8*l.* 10*s. per* Piece - - - - - - -	425	—	—
	29			
10 7	Old *South-Sea* Annuity Dr. to Profit and Loſs £180 0 0			
	For Half a Year's Dividend on 12000*l.* - - - - - - -	180	—	—
	30			
7 2	Houſe-Expenſes Dr. to Caſh - - - - £22 12 6			
	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes - - - - - - - - - - - - - -	22	12	6
	October 1			
3 12	Caſh Dr. to *Timothy Hart* and Comp. - - £300 0 0			
	Received in Part - - - - - - - - - - - - -	300	—	—
	3			
3 15	Caſh Dr. to *Yorkſhire* Cloth - - - - £425 0 0			
	For 50 Pieces, at 8*l.* 10*s. per* Piece - - - - - - -	425	—	—
	6			
3 4	Caſh Dr to *William Warner* - - - - £1000 0 0			
	Received of him in full for a Legacy left me by my Brother *Chriſtopher Verax* - - - - - - - - - - -	1000	—	—
4 3	*William Warner* Dr. to Caſh - - - - £300 0 0			
	Paid him in full - - - - - - - - - - - -	300	—	—
	10			
3 10	Caſh Dr. to Old *South-Sea* Annuity - - £180 0 0			
	Received ½ a Year's Dividend on 12000*l.* due at *Michaelmas* laſt - - - - - - - - - - - - -	180	—	—
	14			
3 9	Caſh Dr. to Bank Annuity - - - - £150 0 0			
	Received ½ a Year's Dividend on 10000*l.* due at *Midſummer* laſt - - - - - - - - - - - - -	150	—	—
	18			
3 15	Caſh Dr. to *William Harman* - - - - £400 0 0			
	Received of him in full - - - - - - - - - -	400	—	—
	22			
3 13	Caſh Dr. to *Thomas Jones* - - - - - £300 0 0			
	Received of him - - - - - - - - - - - -	300	—	—
	24			
5 1	*John Hammond*, Eſq; Dr. to Canary - - £30 0 0			
	For 1 Pipe ſold him - - - - - - - - - - - -	30	—	—

London, *October* 26, 1787.

					l.	s.	d.
3	Caſh Dr. to *Martin Unwin*			£100	0	0	
5	Received of him in Part				100	—	—
	28						
16	Voyage to *Barbadoes* Dr. to Sundry Accompts			£190	4	6	
1	*viz.* To Hops, for 30 Bags, qt. 90 *C.* 1 *qr.* at 28*s. per C.*			126	7	0	
3	To Sagathee, for 20 Pieces, qt. 240 Yards, at 2*s.* 6*d. per* Yard			30	0	0	
3	To Serge, for 20 Pieces, qt. 280 Yards, at 1*s. per* Yard			14	0	0	
3	To Caſh for the Charges paid on ſhipping the ſame			19	17	6	
					190	4	6
	All which are ſhipped on Board the *Whale, John Miller*, Maſter, and go conſign'd to *Timothy Sutton*, Merchant, at *Barbadoes*, for my own Accompt and Riſque.						
	29						
16	Voyage to *Barbadoes* Dr. to *Brandon George*			£11	8	3	
4	He having inſured my whole Adventure on that Voyage, at 6 *per Cent.*				11	8	3
	30						
4	*Brandon George* Dr. to Sundry Accompts			£40	0	0	
1	*viz.* To Canary for 1 Pipe			£30	0	0	
2	To *Liſbon* Wine, for 1 Hhd.			10	0	0	
					40	—	—
	31						
7	Houſe-Expenſes Dr. to Caſh			£26	13	8	
3	Paid ſundry Charges this Month, as *per* Book of Houſe-Expenſes				26	13	8
	November 1						
4	*William Lowfield*, Eſq; Dr. to Caſh			£400	0	0	
3	Paid him in Full				400	—	—
	4						
3	Caſh Dr. to *Samuel Fairman*			£100	0	0	
4	Received in Full				100	—	—
	7						
5	*Thomas Johnſon* Dr. to Caſh			£100	0	0	
3	Paid him in Part				100	—	—

London, *November* 10, 1787.

		£	s.	d.
3 1	Cash Dr. to Sundry Accompts	£38	8	0
1	*viz.* To Hops, for 1 Bag, wt. 3 *C.* at 36*s.* *per C.*	5	8	0
1	To Canary for 1 Pipe	33	0	0
			38	8 —
	15			
16 8	*Jaques Van-Broek* Dr. to *Jacob Van-Hoove*	£161	2	3½
	For a Bill of Exchange drawn by d° *Van-Hoove* on d° *Van-Broek* for 1611 *Guil.* 3 *Sti.* Exchange at 33*s.* 4*d.* Flemish *per l.* Sterling, payable at 10 Days after Sight, which d° *Van-Broek* has accepted		161	2 3½
	18			
3	Cash Dr. to Serge	£16	6	8
3	For 20 Pieces, qt. 280 Yards, at 14*d.* *per* Yard, sold to *William Baker*, Esq;		16	6 8
4	*William Baker*, Esq; Dr. to Sagathee	£36	0	0
3	For 20 Pieces, qt. 240 Yards, at 3*s.* *per* Yard		36	—
	20			
3	Sir *Robert Johnson* Dr. to Cash	£1000	0	0
3	Paid him one of the Notes given by me to *John Marsh*		1000	— —
	24			
5 9	*Thomas Johnson* Dr. to Insurance	£18	0	0
	For my underwriting his Policy for 300*l.* at 6 *per Cent.* on a Freight for a Voyage to *Spain*, in the *John & Hannah*, *James Tickner*, Master		18	— —
	27			
3	Cash Dr. to *Martin Unwin*	£100	0	0
5	Received of him in Part		100	—
	28			
3 16	Cash Dr. to *Jaques Van Broek*	£161	2	3½
	Received in full		161	2 3½
	30			
7 3	House-Expenses Dr. to Cash	£27	13	6
	Paid sundry Charges this Month, as *per* Book of House-Expenses		27	13 6
	December 1			
3 12	Cash Dr. to *Timothy Hart* and Comp.	£300	0	0
	Received in Part		300	— —
	3			
9 5	Insurance Dr. to *Thomas Johnson*	£300	0	0
	For my insuring 300*l.* on a Freight in the *John & Hannah*, bound to *Spain*; that Ship being lost in the *Downs*		300	— —
	6			
3 5	Cash Dr. to *John Hammond*, Esq;	£30	0	0
	Received in full		30	— —

London, *December* 9, 1787.

		£	s.	d.	l.	s.	p.
3	Cash Dr. to Sundry Accompts	507	8	4			
4	*viz.* To *William Baker*, Esq; for the Principal received	500	0	0			
7	To Profit and Loss for the Interest	7	8	4			
					507	8	4
	10						
5	*Thomas Johnson* Dr. to Sundry Accompts	300	0	0			
7	*viz.* To Profit and Loss for a Drawback on 300*l.* at 8 *per Cent.*	24	0	0			
3	Cash paid him	276	0	0			
					300	—	—
	12						
5	*John Hammond*, Esq; Dr. to Sundry Accompts	850	0	0			
15	*viz.* To *Yorkshire* Cloth, for 50 Pieces, at 8*l.* 10*s. per* Piece	425	0	0			
15	To *Yorkshire* Cloth, for the Accompt of *Nathaniel Keeble*, of *Hull*, for 50 Pieces at 8*l.* 10*s. per* Piece	425	0	0			
					850	—	—
15	*Yorkshire* Cloth for the Accompt of *Nathaniel Keeble*, Dr. to Sundry Accompts for the Close	413	15	4			
7	*viz.* To Profit and Loss for my Commission, at 2 *per Cent.* on 425*l.* for the Sale thereof	8	10	0			
15	To d° *Keeble*'s Accompt Current for the neat Proceed	405	5	4			
					413	15	4
	13						
3	Cash Dr. to *Thomas Preston*, Esq;	17	9	6			
5	For the Repairs done to my present Dwelling-House				17	9	6
	14						
16	Voyage from *Cadiz* Dr. to *Joram Conderil*	33	15	0			
16	For 50 Chests of Limons 50 d° of *China* Oranges 50 d° of *Seville* d° } at 8 Rials *per* Chest, including all Charges.						
	Which were shipped on Board the *Pidgeon*, *William Pidgeon*, Master, for my Accompt and Risque, amounting in the Whole to 1200 Rials, Exchange at 4*s.* 6*d. per* Piece of Eight, which is Sterling				33	15	—

London, *December* 17, 1787.

				l.	*s.*	*d.*
15	*Nathaniel Keeble*, of *Hull*, Dr. to *Timothy Hart* and Comp.					
12		£1125	0 0			
	For his Draft on me, payable to d° *Hart* and Comp. at 20 Days after Sight, for			1125	—	—
12	*Timothy Hart* and Comp. Drs. to Sundry Accompts					
1		£1125	0 0			
3	*viz.* To Caſh paid him	1120	2 0			
7	To Profit and Loſs gain'd by prompt Payment	4	18 0			
				1125	—	—
	18					
16	Oranges and Limons Dr. to Sundry Accompts	£70	1 6			
16	*viz.* To Voyage from *Cadiz*, for 50 Cheſts of Limons, 50 d° *China* Oranges, 50 d° *Seville* d° — At 8 Rials *per* Cheſt.					
	Exchange at 4*s.* 6*d.* *per* Piece of Eight, amounting to Sterling	33	15 0			
3	To Caſh paid Cuſtom, Freight, and Waterage	36	6 6			
				70	1	6
	20					
3	Caſh Dr. to *Martin Unwin*	£100	0 0			
5	Received in Part			100	—	—
	22					
16	*Joram Conderil*, of *Cadiz*, Dr. to *John Hammond*, Eſq;					
		£33	15 0			
5	For *Conderil*'s Draft on me, payable to d° *Hammond*, or Order, for 1200 Rials, Exchange at 4*s.* 6*d.* *per* Piece of Eight, which I have accepted, but not paid, becauſe the ſame is to be placed to Accompt, as *per* Agreement			33	15	—
	24					
3	Caſh Dr. to *Iſaac Reynolds*	£42	0 0			
5	Received in full			42	—	—
	25					
9	Bank Annuity Dr. to Profit and Loſs	£150	0 0			
7	For Half a Year's Dividend due on 10000*l.*			150	—	—
	26					
5	*Iſaac Reynolds* Dr. to Oranges and Limons	£42	10 0			
16	For 50 Cheſts of Limons, at 17*s.* *per* Cheſt			42	10	—

London, *December* 27, 1787.

		l.	s.	d.
3/6	Cash Dr. to *James Allen* - - - - - - - £8 0 0 Received in full - - - - - - - - - - - - - -	8	—	—
	28			
3/11	Cash Dr. to Thread in Comp. between *James Severn* and self - - - - - - - - - - £900 0 0 For 1000*lb.* sold to *James Allen*, at 18*s. per lb.* - - - -	900	—	—
11/11	*James Severn*'s Accompt in Comp. Dr. to his Accompt Current - - - - - - - - - - £450 0 0 For his Half of the above Thread - - - - - - - -	450	—	—
	29			
3/11	Sir *Humphrey Parsons* Dr. to Thread in Comp. between *James Severn* and self - - - - - £900 0 0 For 1000*lb.* at 18*s. per lb.* to pay in 6 Months - - - -	900	—	—
11/11	*James Severn*'s Accompt in Comp. Dr. to his Accompt Current - - - - - - - - - £450 0 0 For his Half of the above Thread - - - - - - - -	450	—	—
	30			
4/11	*William Baker*, Esq; Dr. to Thread in Comp. between *James Severn* and self - - - - - £533 16 0 For 628*lb.* at 17*s. per lb.* - - - - - - - - -	533	16	—
6/4	*Robert Uxley* Dr. to *William Baker*, Esq; - £1000 0 0 For my Note given to *Uxley*, and by him to d° *Baker*, payable *January* 20 next, including the three Days of Grace	1000	—	—
4/—	*William Baker*, Esq; Dr. to Sundry Accompts £466 4 0			
3/7	*viz.* To Cash paid him - - - - - - - 463 17 4 To Profit and Loss gain'd by prompt Payment - - - - - - - - 2 6 8	466	4	—
11/11	*James Severn*'s Accompt in Comp. Dr. to his Accompt Current - - - - - - - - - - £266 18 0 For his Half of the abovesaid Thread - - - - - -	266	18	—
	31			
7/3	House Expenses Dr. to Cash - - - - £22 8 4 Paid sundry Charges this Month, as *per* Book of House-Expenses - - - - - - - - - - - - - -	22	8	4

The End of the Second Journal.

The LEDGER.

The *Alphabet* to the LEDGER.

A

Allen James – – 6
Angel William – – 8
Adams John – – 8
Annuity *Bank* – – 9
Annuity *Old South Sea* 10

B

Baker William, Esq; 4
Bank Annuity – – 9
Barbadoes, Voyage from 13
Barbadoes, Voyage to 16
Balance – – – 17

C

Cash – – – – – 1
Canary – – – – – 1
Crape *Norwich* – – 2
Commissioners of the Customs – 10
Cloth *Yorkshire* – – 15
Cloth *Yorkshire*, for the Accompt of *Nat. Keeble* – 15
Cadiz, Voyage from 16
Conderil Joram – – 16

D

Drugget – – – – 2
Duroy – – – – – 2

E

Evans William – – 12

F

French Wine – – 2
Fairman Samuel – – 4

G

George Brandon – – 4
Goods for the Accompt of *Abra. Van Schooten* – 9

H

Hops – – – – – 1
Hammond John, Esq; 5
House Expenses – 7
Hart Tim. and Comp. 12
Herbert John – – 12
Hopewell, Ship – 13
Hale's George Accompt Current 14
D° in Comp. – – 14
Harman William – 15

I

Johnson Sir *Robert* – 3
Johnson Thomas – – 5
James Ship – – – 6
Insurance – – – 9
Jackson James – – 12
Jones Thomas – – 13
Jolliffe's Jaques Accompt Current 13

K

Keeble Nat. of *Hull* – 15

L

Lisbon Wine – – 2
Lowfield William, Esq; 4
Loss and Profit – – 7
Lamb Richard, of *Harwich* – – 8
Lemons and Oranges 16

M

Marsh John – – 11

The LEDGER.

The *Alphabet* to the LEDGER.

N.

Norwich Crape - - - 2

O

Old South Sea Annuity 10
Oranges and Limons 16

P

Parſons Sir *Humphrey* 3
Preſton Thomas, Eſq; - 5
Profit and Loſs - - 7
Parrot's John Accompt Current } 14
D° in Comp. - - 14

Q

R.

Reynolds Iſaac - - 5

S

Stock - - - - - 1
Sagathee - - - 3
Serge - - - - 3
Ship *James* - - - 6
Smith's Samuel Accompt Current } 10
D° in Comp. - - 10
South-Sea Annuity old 10
Severn's James Accompt Current } 11
D° in Comp. - - 11
Smith John - - 12
Ship *Hopewell* - - 13
Sutton Tim. at *Barbadoes* 13
Sugar in Comp. - 15

T

Thread in Comp. - 11

V

Unwin Martin - - 5
Uxley Robert - - 6
Voyage to *Amſterdam* 8
Van Hoove's Jacob Accompt Current } 8
VanSchooten's Abra. Accompt Current } 9
Voyage to *Copenhagen* 10
Voyage from *Barbadoes* 13
Voyage to *Barbadoes* 16
Van Broek Jaques - 16
Voyage from *Cadiz* 16

W.

Wine Canary - - 1
Wine *French* - - 2
Wine *Liſbon* - - 2
Warner William - 4

X

Y

Yorkſhire Cloth - 15
Yorkſhire Cloth for the Accompt of *Nat. Keeble* - } 15

Z

Stock Dr.

1787					l.	s.	d.
Mar. 1	1	To Sundry Accompts	—	—	412	10	—
	R	To Balance for my neat Eſtate	17		34658	11	10¾
					35071	1	10¾

Caſh Dr.

1787					l.	s.	d.
Mar. 1	1	To Stock	1		8099	4	2¾
31	—	To Sundry Accompts received this Month	—		609	—	—
Apr. 30	—	To ditto ditto	—		509	7	—
May 31	—	To ditto ditto	—		10525	19	—
June 30	—	To ditto ditto	—		1171	13	—
July 31	—	To ditto ditto	—		13081	9	11
Aug. 31	—	To ditto ditto	—		3536	11	8
Sept. 30	—	To ditto ditto	—		2000	—	—
Oct. 31	—	To ditto ditto	—		2855	—	—
Nov. 30	—	To ditto ditto	—		415	16	11½
Dec. 31	—	To ditto ditto	—		1904	17	10
					44708	19	7

Canary Dr.

1787			Pipes		l.	s.	d.
Mar. 1	1	To Stock at 25*l.* *per* Pipe, for	5	1	125	—	—
Nov. 10	R	To Profit and Loſs, gain'd by this Accompt		7	28	—	—
					153	—	—

Hops Dr.

1787			Bags	C.	qrs.	lb.				
Mar. 1	1	To Stock, at 28*s.* *per* *C.* for	44	132	2	0	1	185	10	—
Dec. 31	R	To Profit and Loſs, gain'd by this Accompt					7	8	15	3
								194	5	3

1787		Per Contra Cr.			l.	s.	d.
Mar. 1	1	By Sundry Accompts	—		10925	15	4¾
	R	By Profit and Loſs, gain'd by 10 Months trading	7		24145	6	6
					35071	1	10¾

1787		Per Contra Cr.			l.	s.	d.
Mar. 31	—	By Sundry Accompts, paid away this Month	—		1718	15	6¾
Apr. 30	—	By ditto — — — ditto — — — —	—		1017	6	—½
May 31	—	By ditto — — — ditto — — — —	—		9857	—	5
June 30	—	By ditto — — — ditto — — — —	—		643	13	10
July 31	—	By ditto — — — ditto — — — —	—		11063	—	—
Aug. 31	—	By ditto — — — ditto — — — —	—		1429	2	6
Sept. 30	—	By ditto — — — ditto — — — —	—		2485	14	2¾
Oct. 31	—	By ditto — — — ditto — — — —	—		346	11	2
Nov. 30	—	By ditto — — — ditto — — — —	—		1527	13	6
Dec. 31	—	By ditto — — — ditto — — — —	—		1918	14	2
	R	By Balance remaining in Hand, carried to the next Books	17		12701	8	2¾
					44708	19	7

1787		Per Contra Cr.	Pipes		l.	s.	d.
Mar. 20	2	By Caſh, ſold *William Dello* — — —	1	1	30	—	—
May 17	5	By Caſh, ſold *William Coles* — — —	1	1	30	—	—
Oct. 24	14	By *John Hammond*, Eſq; for — —	1	5	30	—	—
30	15	By *Brandon George*, for — — — —	1	4	30	—	—
Nov. 10	16	By Caſh, for — — — — — — —	1	3	33	—	—
			5		153	—	—

1787		Per Contra Cr.	Bags	C.	qr.	lb.		l.	s.	d.
April 5	3	By *Robert Uxley*, at 33*s. per C.* for	10	30	1	0	6	49	18	3
Oct. 28	15	By Voyage to *Barbadoes*, at 28*s.* *per C.* for — — — — —	30	90	1	0	16	126	7	—
Nov. 10	16	By Caſh, at 36*s. per C.* for — —	1	3	0	0	3	5	8	—
Dec. 31	R	By Balance, remaining unſold, at 28*s. per C.* for — — — —	3	9	0	0	17	12	12	—
			44	132	2	0		194	5	3

French Wine

Dr.

1787			Hhds.		l.	s.	d.
Mar. 1	1	To Stock, at 30*l.* *per* Hhd. for	10	1	300	—	—
Sept. 22	R	To Profit and Loſs, gain'd by this Accompt		7	40	—	—
					340	—	—

Drugget

Dr.

1787			Pcs.	Yds.				
Mar. 1	1	To Stock, at 3*s.* 4*d.* *per* Yard, for	20	280	1	46	13	4
21	R	To Profit and Loſs, gain'd by this Accompt			7	2	6	8
						49	—	—

Note, The Drugget being all ſold, there is no Neceſſity of ſtaying till the general *Balance* ſhall be made, but this or any other particular Accompt of Goods

Liſbon Wine

Dr.

1787			Hhds				
Mar. 1	1	To Stock, at 7*l.* *per* Hhd. for	25	1	175	—	—
	R	To Profit and Loſs, gain'd by this Accompt		7	68	—	—
					243	—	—

Norwich Crape

Dr.

1787			Pcs.	Yds.				
Mar. 1	1	To Stock, at 3*s.* 6*d.* *per* Yard, for	56	896	1	156	16	—
June 28	R	To Profit and Loſs, gain'd by this Accompt			7	22	8	—
						179	4	—

Duroy

Dr.

1787			Pcs.	Yds.				
Mar. 1	1	To Stock, at 6*s.* *per* Yard, for	20	300	1	90	—	—
June 28	R	To Profit and Loſs, gain'd by this Accompt			7	7	10	—
						97	10	—

Per Contra Cr.

1787			Hhds.	l.	s.	d.
Aug. 17	11	By Houſe-Expenſes, bottled off — — —	1	7 30	—	—
Sept. 3	12	By Profit and Loſs, given to *Wm. Warner*	1	7 30	—	—
22	13	By *James Jackſon*, at 35*l*, *per* Hhd. for	8	12 280	—	—
			10	340	—	—

Per Contra Cr.

1787			Pcs.	Yds.	l.	s.	d.
Mar. 21	2	By Sir *R. Johnſon*, at 3*s.* 6*d. per* Yard, for	20	280	3 49	—	—

may be balanced at any Time after they are all diſpoſed of.

Per Contra Cr.

1787			Hhds.	l.	s.	d.
Mar. 12	2	By Profit and Loſs, loſt by the burſting of	1	7 7	—	—
June 19	7	By *Samuel Fairman*, at 10*l. per* Hhd. for	10	4 100	—	—
27	7	By Caſh, at 10*l.* 10*s. per* Hhd. for — —	10	2 105	—	—
Aug. 17	11	By Houſe-Expenſes, bottled off — — —	1	1 7	—	—
Oct. 30	15	By *Brandon George*, for — — — — —	1	4 10	—	—
	R	By Balance unſold, at 7*l. per* Hhd. for —	2	17 14	—	—
			25	243	—	—

Per Contra Cr.

1787			Pcs.	Yds.	l.	s.	d.
June 28	7	By *Abraham Van Schooten*'s Accompt Current, at 4*s. per* Yard, for — —	56	896	9 179	4	—

Per Contra Cr.

1787			Pcs.	Yds.	l.	s.	d.
June 28	7	By *Abraham Van Schooten*'s Accompt Current, at 6*s.* 6*d. per* Yard, for — —	20	300	9 97	10	—

Sagathee Dr.

1787			Pcs.	Yds.		l.	s.	d.
Mar. 1	1	To Stock, at 2s. 6d. per Yard, for	90	1080	1	135	—	—
	R	To Profit and Loss, gain'd by this Accompt			7	6	—	—
						141	—	—

Serge Dr.

1787			Pcs.	Yds		l.	s.	d.
Mar. 1	1	To Stock, at 1s. per Yard, for	90	1260	1	63	—	—
	R	To Profit and Loss, gain'd by this Accompt			7	2	6	8
						65	6	8

Sir Robert Johnson Dr.

1787					l.	s.	d.
Mar. 1	1	To Stock		1	30	—	—
21	2	To Drugget		2	49	—	—
June 8	6	To Goods for the Accompt of *Abraham Van-Schooten*, for 120 Pieces of Holland		9	360	—	—
12	6	To d° in Part, for 100 Pieces of Long Lawn		9	150	—	—
Aug. 6	10	To Ship *James*		6	12	19	— ½
Nov. 20	16	To Cash paid him in full		3	1000	—	—

Sir Humphrey Parsons Dr.

1787					l.	s.	d.
Mar. 1	1	To Stock		1	16	—	—
July 14	8	To Insurance, for my insuring 200*l.* on his Scarlet Cloth		9	16	—	—
Sept. 5	12	To Sundry Accompts, paid him in full		2	184	—	—
					216	—	—
Dec. 29	19	To Thread in Comp. between *J. Severn* and self, to pay in 6 Months		11	900	—	—

Per Contra Cr.

1787			Pcs.	Yds.		l.	s.	d.
Oct. 28	15	By Voyage to *Barbadoes*, at 2*s.* 6*d.* *per* Yard, for	20	240	16	30	—	—
Nov. 18	16	By *William Baker*, Esq; at 3*s.* *per* Yard for	20	240	4	36	—	—
	R	By Balance unsold, at 2*s.* 6*d.* *per* Yard	50	600	17	75	—	—
			90	1080		141	—	—

Per Contra Cr.

1787			Pcs.	Yds.		l.	s.	d.
Oct. 28	15	By Voyage to *Barbadoes*, at 1*s.* *per* Yard, for	20	280	16	14	—	—
Nov. 18	16	By Cash, at 14*d.* *per* Yard, for	20	280	3	16	6	8
	R	By Balance, unsold, at 1*s.* *per* Yard, for	50	700	17	35	—	—
			90	1260		65	6	8

Per Contra Cr.

1787					l.	s.	d.
Mar. 2	1	By Cash, received in full		1	30	—	—
25	2	By ditto, received in full		1	49	—	—
June 18	7	By ditto, received in part		2	360	—	—
24	7	By ditto, received in full		2	150	—	—
Aug. 23	11	By ditto, received in full		2	12	19	¼
26	11	By *John Marsh*, for a Bill payable by me to d° *Johnson*, *November* 17 next		11	1000	—	—

Per Contra Cr.

1787					l.	s.	d.
July 26	9	By Cash, received in Part		2	16	—	—
Aug. 14	10	By Insurance, for his Scarlet Cloth, lost in the *Falcon*		9	200	—	—
					216	—	—
	R	By Balance, due to me, to pay *June* 29 next		17	900	—	—

1787		William Baker, Esq; Dr.		l.	s.	d.
Mar. 1	1	To Stock	1	500	—	—
10	2	To Ship *James*, for $\frac{1}{16}$ Part, to pay in 7 Days	6	125	—	—
Aug. 6	10	To ditto	6	12	19	—¾
Nov. 18	16	To Sagathee	3	36	—	—
Dec. 30	19	To Thread in Comp. between *James Severn* and self	11	533	16	—
—	19	To Sundry Accompts	—	466	4	—
				1673	19	—¾

1787		William Warner Dr.				
Mar. 1	1	To Stock, to pay *April* 30 next	1	34	7	—
Aug. 15	10	To Profit and Loss, for a Legacy left me by my Brother *C. Verax*	7	1000	—	—
Oct. 6	14	To Cash, paid him in full	3	300	—	—
				1300	—	—

1787		Brandon George Dr.				
Mar. 1	1	To Stock	1	32	—	—
Oct. 30	15	To Sundry Accompts	—	40	—	—
				72	—	—

1787		Samuel Fairman Dr.				
Mar. 1	1	To Stock	1	28	—	—
June 19	9	To *Lisbon* Wine	2	100	—	—

1787		William Lowfield, Esq; Dr.				
Mar. 1	1	To Stock	1	128	13	—
Nov. 1	15	To Cash, paid in full	3	400	—	—

1787		Per Contra Cr.		l.	s.	d.
Mar. 17	2	By Cash, received in Part – – – – – – –	1	125	—	—
Aug. 23	11	By ditto, received his Part of the last Charges on the Ship *James* – – – – – – – – –	2	12	19	—¾
Dec. 9	17	By ditto, received the Principal, which he borrowed – – – – – – – – – – –	3	500	—	—
30	19	By *Robert Uxley*, for my Note given to *Uxley*, and by him to *Baker* – – – – – – – –	6	1000	—	—
—	R.	By Balance, due to me – – – – – – – –	17	36	—	—
				1673	19	—¾

1787		Per Contra Cr.				
April 30	4	By Cash, received in full – – – – – – –	1	34	7	—
July 4	8	By Voyage to *Copenhagen* in Comp. between *S. Smith* and self – – – – – – – –	10	300	—	—
Oct. 6	14	By Cash, received my Legacy in full – –	3	1000		—
				1300	—	—

1787		Per Contra Cr.				
Oct. 29	15	By Voyage to *Barbadoes*, for Insurance at 6 *per Cent.* – – – – – – – – – – –	16	11	8	3
	R	By Balance, due to me – – – – – – –	17	60	11	9
				72	—	—

1787		Per Contra Cr.				
June 16	7	By Cash, received in full – – – – – – –	2	28	—	—
Nov. 4	20	By ditto, ditto – – – – – – – – – –	3	100	—	—

1787		Per Contra Cr.				
June 23	7	By Cash, received in full – – – – – – –	2	128	13	—
July 4	9	By Voyage to *Copenhagen* in Comp. between *S. Smith* and self – – – – – – – –	10	400	—	—

1787		Thomas Johnſon Dr.			*l.*	*s.*	*d.*
Mar. 1	1	To Stock		1	256	14	3¾
Nov. 7	15	To Caſh, paid in Part		3	100	—	—
24	16	To Inſurance, for my inſuring 300*l.* at 6 *per Cent.*		9	18	—	—
Dec. 10	17	To Sundry Accompts, paid my Inſurance on a Freight loſt		—	300	—	—
	R	To Balance due to him		17	359	2	4¼
					1033	16	8
1787		John Hammond, Eſq; Dr.					
Mar. 1	1	To Stock, to pay *April* 20 next		1	100	—	—
Oct. 24	14	To Canary		1	30	—	—
Dec. 12	17	To Sundry Accompts		—	850	—	—
1787		Martin Unwin Dr.					
Mar. 1	1	To Stock		1	384	17	6
1787		Iſaac Reynolds Dr.					
Mar. 1	1	To Stock		1	42	—	—
Dec. 26	18	To Oranges and Limons		16	42	10	—
1787		Thomas Preſton, Eſq; Dr.					
Mar. 23	2	To Sundry Accompts		—	90	—	—
May 25	5	To Caſh, paid *James Hart* for repairing my Dwelling-Houſe		1	17	9	6
Sept. 20	13	To Sundry Accompts		—	2185	16	6
					2203	6	—

1787		Per Contra	Cr.		l.	s.	d.
July 4	8	By Voyage to *Copenhagen* in Comp. between *S. Smith* and ſelf		10	733	16	8
Dec. 3	16	By Inſurance, on a Freight, in the *John and Hannah*, loſt		9	300	—	—
					1033	16	8

1787		Per Contra	Cr.				
Apr. 20	3	By Caſh, received in full		1	100	—	—
Dec. 6	16	By ditto, ditto		3	30	—	—
22	18	By *Joram Conderil*, of *Cadiz*, for d° *Conderil's* Draft on me, payable to d° *Hammond*		16	33	15	—
	R	By Balance due to me		17	816	5	—
					850	—	—

1787		Per Contra	Cr.				
Oct. 26	15	By Caſh, received in Part		3	100	—	—
Nov. 27	16	By ditto, ditto		3	100	—	—
Dec. 20	18	By ditto, ditto		3	100	—	—
	R	By Balance, due to me		17	81	17	6
					381	17	6

1787		Per Contra	Cr.				
Dec. 24	18	By Caſh, received in full		3	42	—	—
	R	By Balance, due to me		17	42	10	—

1787		Per Contra	Cr.				
Mar. 1	1	By Stock to be paid *May* 14 next		1	90	—	—
Aug. 26	11	By *John Marſh*, for a Bill payable by me to d° *Preſton*, *September* 17 next		11	2185	16	6
Dec. 13	17	By Caſh received for the Repairs of my preſent Dwelling-Houſe		3	17	9	6
					2203	6	—

1787		Robert Uxley Dr.		l.	s.	d.
Mar. 14	2	To Ship *James*, for $\frac{3}{16}$ Part	6	125	—	—
Apr. 5	3	To Hops	1	49	18	3
May 7	5	To Ship *James*, for his $\frac{1}{16}$ Part of Diſburſements, on the ſaid Ship	6	70	17	—
10	5	To Caſh, paid in full	1	76	14	9
				322	10	—
Aug. 6	10	To Ship *James*	6	12	19	$\frac{1}{2}$
Dec. 30	19	To *William Baker*, Eſq; for my Note given to *Uxley*, and by him to *Baker*	4	1000	—	—

1787		Ship James Dr.		l.	s.	d.
Mar. 4	1	To Sundry Accompts	—	1500	—	—
26	2	To Caſh, paid *Tho. Young*, for Joiner's Work in full	1	20	17	—
27	2	To ditto, paid *Thomas Pierce* for Rigging ditto	1	27	14	6
28	2	To ditto, paid *Dryden Smith* for Repairs — ditto	1	40	8	—
30	3	To ditto, paid *Nat. Weſtall* for Painting — ditto	1	7	4	6
Apr. 3	3	To ditto, paid the Blockmaker's Bill — ditto	1	19	7	6
7	3	To ditto, paid the Ship Chandler's Bill — ditto	1	700	13	—
27	4	To ditto, paid *John Jones* for Beef and Pork ditto	1	109	10	6
May 1	4	To ditto, paid *James Thatcher* for Bread, Flour, and Peaſe — ditto	1	86	18	6
2	4	To ditto, paid *J. Preſtwick* for Cordage, &c. ditto	1	46	17	—
6	4	To ditto, paid *John Pepwell* for Smith's Work ditto	1	73	11	6
Aug. 6	10	To ditto, paid ſundry Charges in refitting her ditto	2	207	5	—
20	R	To Profit and Loſs, gain'd by the ſaid Ship	7	21329	11	6
				24170	8	6

1787		James Allen Dr.		l.	s.	d.
Mar. 9	2	To Caſh paid in full	1	1425	—	—
May 28	6	To Inſurance on 200*l.* in the *Golden Fleece*, at 4 *per Cent.*	9	8	—	—

1787		Per Contra	Cr.	l.	s.	d.
Mar. 1	1	By Stock	1	322	10	—
Aug. 23	11	By Cash, received in full	2	12	19	—
26	11	By *John Marsh*, for a Bill by me payable to d° *Uxley*, *January* 17 next	11	1000	—	—

1787		Per Contra	Cr.	l.	s.	d.
Mar. 6	1	By Cash, received of *J. Herbert* for $\frac{1}{16}$ Part in full	1	125	—	—
8	2	By ditto, received of Capt. *J. Smith* $\frac{1}{16}$ Part ditto	1	125	—	—
10	2	By *William Baker*, Esq; — — for ditto — —	4	125	—	—
14	2	By *Robert Uxley* — — — for ditto — —	6	125	—	—
25	2	By Cash, recd. of Sir *R. Johnson* for ditto — —	1	125	—	—
Apr. 10	3	By ditto, recd. of *William Evans* for ditto — —	1	125	—	—
12	3	By ditto, recd. of *James Jackson* for ditto — —	1	125	—	—
14	3	By ditto, recd. of *Thomas Jones* for ditto — —	1	125	—	—
May 7	5	By Sundry Accompts	—	566	16	—
20	5	By Cash for my $\frac{1}{2}$ Part of a *French* Prize rec. in full	1	10000	—	—
July 9	8	By ditto for my ditto of a 2d ditto — ditto — —	2	12500	—	—
Aug. 6	10	By Sundry Accompts	—	103	12	6
				24170	8	6

1787		Per Contra	Cr.	l.	s.	d.
Mar. 4	1	By Ship *James*	6	1425	—	—
Dec. 27	9	By Cash received in full	3	8	—	—

1787		Profit and Loss Dr.		l.	s.	d.
Mar. 12	2	To *Lisbon Wine*, for 1 Hhd. except 6 Gallons, loſt	2	7	—	—
July 24	9	To *John Adams*, for a Drawback on 140*l.* 7*s.* 10*d.* at 8 *per Cent.*	8	11	4	7
Sept. 3	12	To *French* Wine, for 1 Hhd. given to *William Warner*	2	30	—	—
	R	To Houſe Expenſes	7	337	4	10
	R	To Bank Annuity, loſt on the Abatement of its Price, with the Brokerage	9	75	—	—
	R	To Inſurance	9	458	—	—
	R	To Old S. S. Annuity, loſt by the Abatement of its Price, with the Brokerage	10	43	14	6
	R	To Stock, gain'd by 10 Months trading	1	24145	6	6
				25107	10	5

☞ *Note*, This extraordinary Gain, made in ſo ſhort a Time, may, perhaps, amaze ſome Readers: But if they conſider that 21329*l.* 11*s.* 6*d.* of that Mony aroſe by the Succeſs of the Ship *James*, the remaining Part of the Gain will appear to be no more than what many Merchants make in the like Time.

1787		Houſe-Expenſes Dr.				
Mar. 31	3	To Caſh, paid Sundry Charges this Month	1	33	4	6
Apr. 30	4	To ditto — ditto	1	39	16	10
May 31	6	To ditto — ditto	1	43	11	2
June 30	7	To ditto — ditto	2	40	8	10
July 31	9	To ditto — ditto	2	21	18	—
Aug. 17	11	To Sundry Accompts	—	37	—	—
31	11	To Caſh, paid ſundry Charges this Month	2	21	17	6
Sept. 30	14	To ditto — ditto	2	22	12	6
Oct. 31	15	To ditto — ditto	3	26	13	8
Nov. 30	16	To ditto — ditto	3	27	13	6
Dec. 31	19	To ditto — ditto	3	22	8	4
				337	4	10

1787		Per Contra	Cr.		l.	s.	d.
Mar. 21	R	By Drugget		2	2	6	8
23	2	By *T. Preston*, Esq; abated for my early Payment of 90*l.*		5	—	12	11¼
May 14	R	By Voyage to *Amst.* consign'd to *J. Van Hoove*		8	54	13	11
June 12	6	By Goods for the Accompt of *Abr. Van Schooten*		9	36	8	—
24	7	By Bank Ann. for ½ a Year's Divid. on 10000*l.*		9	150	—	—
28	7	By *Abr. Van Schooten*'s Acc. Cur. for Commission		9	13	13	3
—	R	By Duroy		2	7	10	—
—	R	By *Norwich* Crape		2	22	8	—
Aug. 12	R	By Voyage to *Copen.* for my ½ of the Gain thereof		10	741	8	6
—	10	By Cash, gain'd by *Johannes Scheelhase*		2	5	4	7
15	10	By *W. Warner*, for a Legacy left me by my Brother *Verax*		4	1000	—	—
20	R	By Ship *James*		6	21329	11	6
22	11	By Cash recd. of *W. Baker*, Esq; ½ Yr's Int. on 500*l.*		2	12	10	—
Sept. 5	12	By Sir *H. Parsons*, for a Drawback on 200*l.* at 9 *per Ct.*		3	12	—	—
7	R	By Ship *Hopewell*, gain'd on the Sale thereof		13	400	—	—
20	13	By *Thomas Preston*, abated on my Payment of 2185*l.* 16*s.* 6*d.*		5	—	—	6
22	R	By *French* Wine		2	40	—	—
—	R	By *John Parrot*'s Accompt Current		14	5	19	2½
—	R	By *George Hale*'s Accompt Current		14	5	19	2¾
—	R	By Sugar in Co. for my ⅓ Part gain'd		15	219	18	4½
29	14	By Old S.S. Ann. for ½ a Year's Div. on 12000*l.*		10	180	—	—
Nov. 10	R	By Canary		1	28	—	—
Dec. 9	17	By Cash recd. of *W. Baker*, Esq; the Int. of 500*l.*		3	7	[illegible]	
10	17	By *T. Johnson*, for a Drawback on 300*l.* at 8 *per Ct.*		5	24	—	—
12	R	By *Yorkshire* Cloth		15	122	[illegible]	6
—	17	By ditto, for the Accompt of *Nat. Keeble*		15	[illegible]	10	—
17	18	By *Tim. Hart* and Co. gain'd by prompt Payment		12	4	18	—
25	18	By Bank Ann. for ½ a Year's Div. on 10000*l.*		9	150	—	—
30	19	By *William Baker*, Esq; gain'd by prompt Payment		4	2	6	8
—	R	By Thread in Co. between *James Severs* and self		11	415	2	6
	R	By Hops		1	8	15	3
	R	By *Lisbon* Wine		2	68	—	—
	R	By Sagathee		3	6	—	—
	R	By Serge		3	2	6	8
	R	By Oranges and Limons		16	19	2	10
					25107	10	5

		Per Contra	Cr.		l.	s.	d.
1787	R	By Profit and Loss		7	337	4	[illegible]

Voyage to Amsterdam, consign'd to Jacob Van-Hoove Dr.

					l.	s.	d.
1787							
April 1	3	To *Richard Lamb*, of *Harwich*, for 100 *qrs.* of Wheat	8		99	8	—
24	4	To Cash, for 100 Bags of Pepper, with Charges	1		140	7	10
25	4	To ditto, paid *John Adams*, for insuring the aforesaid Pepper	8		7	—	4½
May 14	R	To Profit and Loss, gain'd by the said Voyage	7		54	13	11
					301	10	1½

Richard Lamb of Harwich Dr.

					l.	s.	d.
1787							
April 2	3	To *William Angel*, for a Draft on me, payable to d° *Angel*, or Order, *May* 3 next	8		99	8	—

William Angel Dr.

					l.	s.	d.
1787							
May 3	4	To Cash, paid in full	1		99	8	—

John Adams Dr.

					l.	s.	d.
1787							
May 12	6	To Voyage to *Amsterdam*, consign'd to *J. Van Hoove*, for 100 Bags of Pepper lost	8		140	7	10

Jacob Van Hoove's Act. Curr.t Dr.

					l.	s.	d.
1787			Guil.	St.			
Mar. 14	5	To Voyage to *Amsterdam*, Exch. at 33*s.* 4*d.* Flemish *per* £ Sterling, for	1611	3	8	161	2	3½

					l.	s.	d.
1787		Per Contra	Cr.				
May 12	5	By *John Adams*, for 100 Bags of Pepper, by him insured and loſt	8		140	7	10
14	5	By *Jacob Van-Hoove*'s Accompt Current, on the Sale of 100 *qrs.* of Wheat			161	2	3½
					301	10	1½
1787		Per Contra	Cr.				
April 1	3	By Voyage to *Amſterdam*, conſign'd to *Jacob Van Hoove*	8		99	8	—
1787		Per Contra	Cr.				
April 2	3	By *Richard Lamb*, of *Harwich*, for a Draft on me, payable to d° *Angel*, or Order, *May* 3 next	8		99	8	—
1787		Per Contra	Cr.				
July 24	9	By Sundry Accompts	—		140	7	10
		Per Contra	Cr.	Gulld. Sti.			
1787							
Nov. 15	16	By *Jaques Van-Broek*, Exch. at 33*s.* 4*d* Flemiſh *per £* Sterling	1611	3 16	161	2	3½

Bank-Annuity Dr.

1787			l.		l.	s.	d.
May 22	5	To Cash, at 94 *l. per Cent.* and Brokerage on	10000	1	9412	10	—
June 24	7	To Profit and Loss, for ½ a Year's Divid.		7	150	—	—
Dec. 25	18	To ditto — — — for ditto — — —		7	150	—	—
					9712	10	—

Insurance Dr.

1787					
Aug. 24	10	To Sir *Humphrey Parsons*, for his Scarlet Cloth, lost in the *Falcon* — — — — — — — — —	3	200	— —
Dec. 3	16	To *Thomas Johnson*, for a Freight in the *John* and *Hannah*, lost — — — — — — — —	5	300	— —
				500	— —

Note, When you insure on other Mens Goods, and receive the *Premium*, or give Credit for it, you must make *Cash*, or the *Person* indebted, Dr. to *Insurance*, and *Insurance* Cr. by *Cash*, or the *Person* indebted: But when others insure on your Goods, and you pay

Goods for the Accompt of Abraham Van-Schooten Dr.

1787			Rms. Paper.	Ps. Holl.	Ps. Lo. Lawn.		l.	s.	d.
June 2	6	To Cash, paid Freight, Custom, and other Charges on — —	1000	120	100	2	196	17	6
12	6	To Sundry Accompts for the Close — — — — — — —				—	713	2	6
							910	—	—

A. Van Schooten's Acct. Curr. Dr.

1787						
June 28	7	To Sundry Accompts — — — — — — — —	—	696	14	9

Note, The Balance of this Accompt may seem something odd to the young Book-keeper, and he, perhaps, may wonder how the Merchant must come by his Mony, when *A. Van Schooten* lives so far off, and the Balance so small; but it is to be observed in this Case, that *Van-Schooten* is the Employer; and therefore as the Merchant at *London* sells Goods for

		Per Contra	Cr. l.		l.	s.	d.
1787							
Oct. 14	14	By Cash, received ½ a Year's Dividend		3	150	—	—
Dec. 31	R	By Balance, at 93⅜ *per Cent.* — — —	10000	17	9337	10	—
	R	By d° for ½ a Year's Dividend, due thereon — — — — — — — — —		17	150	—	—
	R	By Profit and Loss, lost by the Abatement of its Price and the Brokerage — —		7	75	—	—
					9712	10	—

		Per Contra	Cr.		l.	s.	d.
1787							
May 28	6	By *James Allen*, on 200*l.* at 4 *per Cent.* in the *Golden Fleece* — — — — — — — — —		6	8	—	—
July 14	7	By Sir *Humphrey Parsons*, on 200*l.* at 8 *per Cent.* on Scarlet Cloth — — — — — — — — —		3	16	—	—
Nov. 24	16	By *Thomas Johnson*, on 300*l.* at 6 *per Cent.* on the *John* and *Hannah* — — — — — — —		5	18	—	—
		By Profit and Loss, lost by this Accompt — —		7	458	—	—
					500	—	—

the Premium, then you must be governed by the Circumstances, and make such Person or Thing Dr. to Cash, as the Nature of the Affair requires. See Voyage to *Amsterdam*, Fol. 8.

		Per Contra	Cr.	R. Paper.	Pcs. Holl.	Pcs. Lo. Lawn.		l.	s.	d.
1787										
June 5	6	By Cash, at 6*s. per* Ream, for —		1000			2	300	—	—
5	6	By Sir *Robert Johnson*, at 3*l.* *per* Piece, for — — — —			120		3	360	—	—
12	6	By Sundry Accompts, at 2*l.* 10*s.* *per* Piece, for — — — —				100	—	250	—	—
								910	—	—

		Per Contra	Cr.		l.	s.	d.
1787							
June 12	6	By Goods for the Accompt of *A. Van-Schooten*, for the neat Produce — — — — — — —		9	676	14	6
	R	By Balance due to me — — — — — — — —		17	20	—	3
					696	14	—

him, and makes Returns to him by Commission: So whatever is defective or redundant at one Time, will easily be brought to Accompt by the Sale of the next Quantity of Goods received from, or Returns made to the said *Van-Schooten*: and so on from Time to Time, as occasion shall happen.

Voyage to Copenhagen, in Co. between Sam. Smith and ſelf, each Half Dr.

					l.	s.	d.
1787							
July 4	8	To Sundry Accompts	—		1463	9	8
Aug. 12	—	To *Samuel Smith*'s Acoompt in Comp. for his Half of the Gain thereof		10	741	8	6
12	R	To Profit and Loſs, for my Half of the Gain thereof		7	741	8	6
					2946	6	8

Sam. Smith's Acct. Curt. Dr.

					l.	s.	d.
1787							
July 4	8	To his Accompt in Comp, for his Half of the Voyage to *Copenhagen*		10	731	14	10
Aug. 12	R	To Balance due to him	—		746	13	1
					1478	7	11

Sam. Smith's Acct. in Co. Dr.

					l.	s.	d.
1787							
July 4	8	To his Accompt Current, for his Half of the Drawback on 30 Hhds. of Tobacco		10	218	3	4
Aug. 8	13	To ditto, for his Half of the Goods ſold at *Copenhagen*		10	1255	—	—
					1473	3	4

Hon. Commiſſrs. of the Cuſtoms Dr.

					l.	s.	d.
1787							
July 4	8	To Voyage to *Copenhagen* in Comp. between *S. Smith* and ſelf		10	436	6	8

Old South-Sea Annuity Dr.

					l.	s.	d.
1787							
July 12	8	To Caſh, at 91½ *per Cent.* transferred to me	12000	2	10993	14	6
Sept. 29	14	To Profit and Loſs, for Half a Year's Dividend		7	180	—	—
					11173	14	6

John O Marks

					l.	s.	d.
1787		Per Contra	Cr.				
July 4	8	By Commiſſioners of the Cuſtoms, for a Drawback on Tobacco exported	10		436	6	8
Aug. 8	10	By *Jaques Jolliffe*'s Accompt Current	13		2510	—	—
					2946	6	8

					l.	s.	d.
1787		Per Contra	Cr.				
July 4	8	By his Accompt in Comp. for his Half of the Drawback on 30 Hhds. of Tobacco	10		218	3	4
Aug. 8	10	By ditto, for his Half of the Goods ſold at *Copenhagen*	10		1255	—	—
12	10	By Caſh, for his Half of the Gain on the Exchange of 10040 Rix Dollars	2		5	4	7
					1478	7	11

					l.	s.	d.
1787		Per Contra	Cr.				
July 4	8	By his Accompt Current, for his Half of the Voyage to *Copenhagen*	10		731	14	10
Aug. 12	R	By Voyage to *Copenhagen*, for his Share of the Gain thereof	10		741	8	6
					1473	3	4

					l.	s.	d.
1787		Per Contra	Cr.				
July 20	9	By Caſh, received in full	2		436	6	8

					l.	s.	d.
1787		Per Contra	Cr.				
Oct. 10	14	By Caſh, received Half a Year's Dividend due laſt *Michaelmas*		3	180	—	—
Dec. 31	R	By Balance, at 91½ *per Cent.*	12000	17	10950	—	—
	R	By Profit and Loſs, loſt by the Abatement of its Price, and the Brokerage		7	43	14	6
					11173	14	6

Thread in Co. between J. Severn and self, each Half Dr.

				lb.		l.	s.	d.
1787								
July 17	9	To *John Marsh*, at 14*s.* 10*d.*½ *per lb.* for		5628	11	4185	16	6
23	9	To Cash, paid Charges on bringing the said Thread Home			2	17	14	6
Dec. 30	R	To *James Severn*'s Accompt in Comp. for his Share of the Gain			11	415	2	6
—	R	To Profit and Loss for my Share of ditto			7	415	2	6
						5033	16	—

John Marsh, of Manchester Dr.

1787							
Aug. 26	11	To Sundry Accompts	—		4185	16	6

James Severn's Acct. Curt. Dr.

1787							
July 17	9	To his Accompt in Comp. for his Half of Thread bought of *J. Marsh*	11		2092	18	3
23	9	To ditto, for his Half of Charges on the said Thread	11		8	17	3
	R	To Balance due to him	17		415	2	6
					2516	18	—

Note, Observe the *Index* under *Note* 2, July 28, p. 13, in the Waste-Book, concerning any Partner's Accompt Current giving Credit for his Part of Goods sold, but not paid for.

James Severn's Acct. in Co. Dr.

1787							
July 28	14	To his Accompt Current, for his Half of Thread sold *T. Hart* and Comp.	11		450	—	—
Aug. 3	14	To ditto, for ditto, sold for ready Mony	11		450	—	—
Sept. 24	14	To ditto, for ditto, —— *William Evans*	11		450	—	—
Dec. 28	19	To ditto, for ditto, —— *James Allen*	11		450	—	—
29	19	To ditto, for ditto, —— Sir *H. Parsons*	11		450	—	—
30	19	To ditto, for ditto, —— *William Baker*, Esq;	11		266	18	—
					2516	18	—

		Per Contra	Cr.		l.	s.	d.
1787			lb.				
July 28	9	By *Tim. Hart* and Comp. at 18*s. per lb.* for	1000	12	900	—	—
Aug. 3	10	By Cash, sold *A. Sanders* at 18*s.* — for	1000	2	900	—	—
Sept. 24	14	By Sundry Accompts, — at 18*s.* — for	1000	—	900		—
Dec. 28	19	By Cash, — — — — at 18*s.* — for	1000	3	900	—	—
29	19	By Sir *Humphrey Parsons*, at 18*s.* — for	1000	3	900	—	—
30	19	By *William Baker*, Esq; at 17*s.* — for	628	4	533	16	—
			5628		5033	16	—

		Per Contra	Cr.				
1787							
July 17	9	By Thread in Comp. between *James Severn* and self, each half — — — — — — — — —		11	4185	16	6

		Per Contra	Cr.				
1787							
July 28	9	By his Accompt in Comp. for his half of Thread sold *T. Hart* and Comp. — — — — — —		11	450	—	—
Aug. 3	10	By ditto, for ditto, sold for ready Mony — —		11	450	—	—
Sept. 24	14	By ditto, for ditto, sold *William Evans* — —		11	450	—	—
Dec. 28	19	By ditto, for ditto, sold *James Allen* — — —		11	450	—	—
29	19	By ditto, for ditto, sold Sir *H. Parsons* — —		11	450	—	—
30	19	By ditto, for ditto, sold *William Baker*, Esq; —		11	266	18	—
					2516	18	—

		Per Contra	Cr.				
1787							
July 17	9	By his Accompt Current, for his half of Thread bought of *John Marsh* — — — — — — —		11	2092	18	3
23	9	By ditto, for his half of Charges on the said Thread — — — — — — — — —		11	8	17	3
Dec. 30	R	By Thread in Compt. for his Share of the Gain thereof — — — — — — — — — —		11	415	2	6
					2516	18	—

1787		Timothy Hart and Comp. Dr.		l.	s.	d.
July 28	9	To Thread in Comp. between *J. Severn* and self	11	900	—	—
Dec. 17	18	To Sundry Accompts	—	1125	—	—
				2025	—	—

1787		John Herbert Dr.				
Aug. 6	10	To Ship *James*	6	12	19	—¾

1787		John Smith Dr.				
Aug. 6	10	To Ship *James*	6	12	19	—¾

1787		William Evans Dr.				
Aug. 6	14	To Ship *James*	6	12	19	—¾
Sept. 24	10	To Thread in Comp. payable in 6 Months	11	400	—	—

1787		James Jackson Dr.				
Aug. 6	12	To Ship *James*	6	12	19	—¼
Sept. 22	13	To Sundry Accompts	—	1174	5	—

1787		Per Contra Cr.		l.	s.	d.
Oct. 1	14	By Cash received in Part - - - - - - -	3	300	—	—
Dec. 1	16	By ditto, ditto - - - - - - - - - -	3	300	—	—
17	18	By *Nathaniel Keeble*, of *Hull*, for *Keeble*'s Draft on me, payable to d° *Hart* and Comp. - -	15	1125	—	—
	R	By Balance, due to me - - - - - - -	17	300	—	—
				2025	—	—

1787		Per Contra Cr.		l.	s.	d.
Aug. 23	1	By Cash, received in full - - - - - - -	2	12	19	—¾

1787		Per Contra Cr.		l.	s.	d.
Aug. 23	11	By Cash, received in full - - - - - - -	2	12	19	—¾

1787		Per Contra Cr.		l.	s.	d.
Aug. 23	11	By Cash, received in full - - - - - - -	2	12	19	—¾
	R	By Balance, due to me *March* 24 next - - -	17	400	—	—

1787		Per Contra Cr.		l.	s.	d.
Aug. 23	11	By Cash, received in full - - - - - - -	2	12	19	—¾
Sept. 22	13	By Sundry Accompts - - - - - - - -	—	600	—	—
	R	By Balance, due to me - - - - - - - -	17	574	5	—
				1174	5	—

1787		Thomas Jones Dr.		l.	s.	d.
Aug. 6	10	To Ship *James*	6	12	19	—½
Sept. 24	14	To Thread in Comp. for a Draft on him, received of *William Evans*	11	300	—	—
27	14	To *Yorkſhire Cloth*	15	425	—	—
				725	—	—

1787		Jaques Jolliffe's Acct. Curt. Dr.				
Aug. 8	10	To Voyage to *Copenhagen*	10	2510	—	—

1787		Ship Hopewell Dr.				
Aug. 28	11	To Caſh paid in full to *Andrew Collins*	2	1200	—	—
Sept. 7	R	To Profit and Loſs gain'd by the ſaid Ship	7	400	—	—
				1600	—	—

1787		Voyage from Barbadoes, in Comp. with J. Parrot, George Hale, and ſelf, each One Third. Dr.				
Sept. 9	12	To *Timothy Sutton*, for 45 Cheſts of Sugar	13	167	13	5¼

1787		Tim. Sutton at Barbadoes Dr.				
	R	To Balance, due to him	17	167	13	5¼

1787		Per Contra Cr.		l.	s.	d.
Aug. 23	17	By Caſh, received in full – – – – – –	2	12	19	—½
Oct. 22	14	By Caſh, received in Part – – – – – –	3	300	—	—
	R	By Balance, due to me – – – – – – –	17	425	—	—
				725	—	—

1787		Per Contra Cr.				
Aug. 12	10	By Caſh, received of *Johannes Scheelhaſe* – –	2	2510	—	—

1787		Per Contra Cr.				
Sept. 7	12	By Caſh, received of *Abraham Sanders*, in full –	2	1600	—	—

1787		Per Contra Cr.				
Sept. 15	13	By Sugar, in Comp. with *Parrot*, *Hale* and ſelf, for 45 Cheſts – – – – – – – – – –	15	167	13	5½

1787		Per Contra Cr.				
Sept. 9	12	By Voyage from Barbadoes, in Comp. with *Parrot*, *Hale* and ſelf, for 45 Cheſts of Sugar	13	167	13	5½

				l.	s.	d.
1787		John Parrot's Acc^t. Curr^t. Dr.				
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from *Barbadoes* - - - - - - - - -	14	55	17	$9\frac{3}{4}$
15	13	To ditto, for his $\frac{1}{3}$ of after-Charges on the abovesaid Sugar - - - - - - - - -	14	22	5	6
22	R	To Profit and Loss, for his $\frac{1}{3}$ on the Sale of Sugar in Comp. at 2 *per Cent.* - - - - -	7	5	19	$2\frac{3}{4}$
—	R	To Balance, due to him - - - - - - -	17	213	19	$1\frac{1}{2}$
				298	1	8

1787		John Parrot's Acc^t. in Co. Dr.				
Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. sold - - - - - - - - - - -	14	298	1	8

1787		George Hale's Acc^t. Curr^t. Dr.				
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from *Barbadoes* - - - - - - - - -	14	55	17	$9\frac{3}{4}$
15	13	To ditto, for his $\frac{1}{3}$ of after-Charges on ditto Sugar - - - - - - - - - - - -	14	22	5	6
22	R	To Profit and Loss, for his $\frac{1}{3}$ on the Sale of ditto Sugar, at 2 *per Cent.* - - - - - - -	7	5	19	$2\frac{3}{4}$
—	R	To Balance, due to him - - - - - - -	17	213	19	$1\frac{1}{2}$
				298	1	8

1787		George Hale's Acc^t. in Co. Dr.				
Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. sold - - - - - - - - - - -	14	298	1	8

1787		Per Contra Cr.		l.	s.	d.
Sept. 22	13	By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. sold	14	298	1	8

1787		Per Contra Cr.				
Sept. 9	12	By his Accompt Current, for his $\frac{1}{3}$ of Sugar from *Barbadoes*	14	55	17	$9\frac{3}{4}$
15	13	By ditto, for his $\frac{1}{3}$ of after-Charges on ditto Sugar	14	22	5	6
22	R	By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	$4\frac{1}{4}$
				298	1	8

1787		Per Contra Cr.				
Sept. 22	13	By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. sold	14	298	1	8

1787		Per Contra Cr.				
Sept. 9	12	By his Accompt Current, for his $\frac{1}{3}$ of Sugar from *Barbadoes*	14	55	17	$9\frac{3}{4}$
15	13	By ditto, for his $\frac{1}{3}$ of after-Charges on ditto Sugar	14	22	5	6
22	R	By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	$4\frac{1}{4}$
				298	1	8

Yorkshire Cloth Dr.

			Pcs.			l.	s.	d.
1787								
Sept. 11	12	To Sundry Accompts, at 7*l.* 10*s.* *per* Piece for	150	—		1152	4	6
Dec. 12	R	To Profit and Loss, gain'd by this Accompt		7		122	15	6
						1275	—	—

Nathaniel Keeble, of Hull Dr.

1787							
Dec. 17	18	To *Timothy Hart* and Comp. for *Keeble*'s Draft on me, payable to d° *Hart* and Comp.	12		1125	—	—
	R	To Balance, due to him	17		405	5	4
					1530	5	4

Yorkshire Cloth for the Acct. of N. Keeble Dr.

			Pcs.			l.	s.	d.
1787								
Sept. 11	12	To Cash, paid Charges in bringing home	50	2		11	4	8
Dec. 12	17	To Sundry Accompts, for the Close		—		413	15	4
						425	—	—

Sugar in Co. with Parrot, Hale and self, each one third Dr.

			Ch.	C.	qr.	lb.			
1787									
Sept. 15	13	To Sundry Accompts, at 15*s.* Sterling *per C.* with Charges for	45	223	2	7	—	234	9 $11\frac{1}{2}$
22	R	To ditto for my two Partners Shares of the Gain					—	439	16 $8\frac{1}{2}$
—	R	To Profit and Loss, for my $\frac{1}{3}$ of the Gain					7	219	18 $4\frac{1}{2}$
								894	5 $-\frac{1}{2}$

William Harman Dr.

1787							
Sept. 22	13	To *James Jackson*, for a Draft on d° *Harman* by d° *Jackson*	12		400	—	—

Per Contra Cr.

1787			Pcs.		l.	s.	d.
Sept. 27	14	By *Thomas Jones*, at 8*l.* 10*s.* *per* Piece, for	50	13	425	—	—
Oct. 3	14	By Cash, — — 8*l.* 10*s.* *per* Piece, for	50	3	425	—	—
Dec. 12	17	By *J. Hammond*, Esq; 8*l.* 10*s.* *per* Piece, for	50	5	425	—	—
			150		1275	—	—

Per Contra Cr.

1787						
Sept. 11	12	By *Yorkshire* Cloth, for 150 Pieces — — —	15	1125	—	—
Dec. 12	17	By ditto, for his own Accompt for the neat Proceed — — — — — — — — — — — —	15	405	5	4
				1530	5	4

Per Contra Cr.

1787			Pcs.				
Dec. 12	17	By *John Hammond*, Esq; at 8*l.* 10*s.* *per* Piece for — — — — — — — — — — — —	50	5	425	—	—

Per Contra Cr.

1787			Ch.	C.	qrs.	lb.				
Sept. 22	13	By *James Jackson*, at 4*l.* *per C.* for	45	223	2	7	12	894	5	—
	R	By Balance, for the Defect — —					17	—	—	$\frac{1}{4}$
								894	5	$\frac{1}{4}$

Note 1, The great Gain made by this *Sugar* may be supposed to arise from some Accident that enhanced the Price of Sugars in general.

2. The Defect of $\frac{1}{4}$ arises from the *Gain*, the exact $\frac{1}{3}$ of which is not reducible to Mony.

Per Contra Cr.

1787					
Oct. 18	14	By Cash, received in full — — — — — —	3	400	—	—

1787		Voyage to Barbadoes Dr.		l.	s.	d.
Oct. 28	15	To Sundry Accompts - - - - - - - - -	—	190	4	6
29	15	To *Brandon George*, for Insurance, at 6 *per Cent.*	4	11	8	3
				201	12	9

Note, At Page 13, *Timothy Sutton*, at *Barbadoes*, stands Dr. to Balance in the Sum of 167*l.* 13*s.* 5*d.* ½ *i. e.* the Merchant stands indebted to him so much, and therefore the young Book-keeper may imagine, that as the Goods in the above Voyage are consign'd to him, the Debt is now paid: But it is to be observed, that the said Goods, though consign'd to *Sutton*, are not for his own Accompt and Risque, but for the Accompt and Risque of the Merchant

1787		Jaques Van-Broek Dr.				
Nov. 15	16	To *Jacob Van-Hoove*, Exch. at 33*s.* 4*d. per £* Sterling, for 1611 *Guil.* 3 *Sti.* - - - -	8	161	2	3½

		Voyage from Cadiz Dr.		Rials			
1787 Dec. 14	17	To *Joram Conderil*, Exchange, at 4*s* 6*d. per* Piece of Eight, for - - - -	1200	16	33	15	—

1787		Joram Conderil, of Cadiz Dr.				
Dec. 22	18	To *John Hammond*, Esq; for d° *Conderil's* Draft, payable to d° *Hammond* - - - - - - -	5	33	15	—

		Oranges and Limons Dr.	Chests of Ch. Or.	Chests of Sev. Or.	Chests of Limons				
1787 Dec. 18	18	To Sundry Accompts -	50	50	50	—	70	1	6
		To Profit and Loss gain'd by this Accompt -				7	19	2	10
							89	4	4

1787		Per Contra Cr.		l.	s.	d.
	R	By Balance, not disposed of - - - - - -	17	201	12	9

that sent them; and in this Case, *Sutton*, when he receives the Goods, is only to sell them to the best Advantage that he can, and repay himself: And when he sends an Accompt of Sale, 'tis then, and not till then, that you must place that to his Accompt, and make him Dr. for the Overplus, or Cr. by so much as that Sale falls short of what you owed him before.

1787		Per Contra Cr.				
Nov. 28	16	By Cash, received in full - - - - - - -	3	161	2	3½

1787		Per Contra Cr.					
				Rials			
Dec. 18	18	By Oranges and Limons, for 150 Chests		1200	16	33	15

1787		Per Contra Cr.				
Dec. 14	17	By Voyage from Cadiz, for 150 Chests of Oranges and Limons - - - - - - -	16	33	15	—

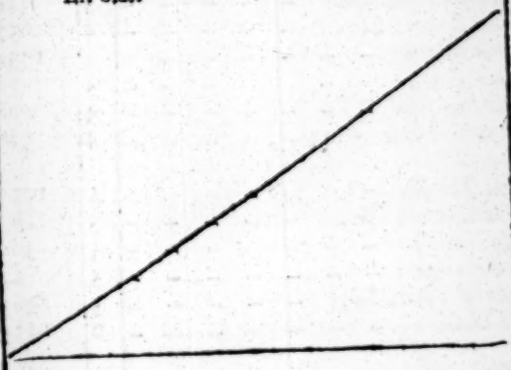
1787		Per Contra Cr.	Chests of Ch. Or.	Chests of Sev. Or.	Chests of Limons			
Dec. 26	18	By *Isaac Reynolds*, at 17*s.* *per* Chest, for - -	—	—	50	5	42	10
	R	By Balance, unsold - -	50	50	—	17	46	14
							89	4

1787		Balance Dr.		l.	s.	d.
June 28	R	To *Abraham Van-Schooten's* Accompt Current –	9	20	—	3
Sept. 22	R	To Sugar in Comp. for a Defect – – – –	5			$\frac{1}{2}$
☞		To Error on the Cr. Side – – – – – – –	17	13031	8	$2\frac{1}{2}$
	R	To Caſh remaining in Hand, carried to the next Books – – – – – – – – – – –	1	12701	8	$2\frac{1}{2}$
	R	To Hops unſold, at 28*s. per C.* 3 Bags, wt. 9 C.	1	12	12	—
	R	To *Liſbon* Wine, unſold, at 7*l. per* Hhd. 2 Hhds.	2	14	—	—
	R	To Sagathee, unſold, at 2*s.* 6*d. per* Yard, 50 Pieces, qt. 600 Yards – – – – – – –	3	75	—	—
	R	To Serge, unſold, at 1*s. per* Yard, 50 Pieces, qt. 700 Yards – – – – – – – – –	3	35	—	—
	R	To Sir *Humphrey Parſons*, due to me *June* 29 next	3	900	—	—
	R	To *William Baker*, Eſq; due to me – – –	4	36	—	—
	R	To *Brandon George*, – due to me – – –	4	60	11	9
	R	To *John Hammond*, Eſq; due to me – – –	5	816	5	—
	R	To *Martin Unwin*, – due to me – – –	5	81	17	6
	R	To *Iſaac Reynolds*, – due to me – – –	5	42	10	—
	R	To Bank Annuity, at 93$\frac{3}{8}$ *per Cent.* 10000 –	9	9337	10	—
	R	To ditto, for Half a Year's Intereſt due thereon	9	150	—	—
	R	To Old S. S. Annuity, at 91$\frac{1}{2}$ *per Cent*, 12000*l.*	10	10950	—	—
	R	To *Timothy Hart* and Comp. due to me – –	12	300	—	—
	R	To *William Evans* – – due to me – –	12	400	—	—
	R	To *James Jackſon* – – due to me – –	12	574	5	—
	R	To *Thomas Jones* – – – due to me – –	13	425	—	—
	R	To Voyage to *Barbadoes*, not yet diſpoſed of –	16	201	12	9
	R	To Oranges and Limons, unſold, 50 Cheſts of *Ch.* Oranges, and 50 Cheſts of *Sev.* Oranges	16	46	14	4
				50211	15	$-\frac{1}{4}$

Note, The third Line from the Top, having the Index prexfit to it in the Margin, ſhews that it was inſerted to balance the *Error* committed on the Cr. Side of this Accompt.

1787		Per Contra Cr.		l.	s.	d.
Aug. 12	R	By *Samuel Smith*'s Accompt Current, due to him	10	746	13	1
Sept. 22	R	By *John Parrot*'s Accompt Current, due to him	14	213	19	1½
—	R	By *George Hale*'s Accompt Current, due to him	14	213	19	1½
Error	R	By Cash, remaining in Hand, carried to the next Books	1	13031	8	2¾
	R	By *Thomas Johnson*, due to him	5	359	2	4¼
	R	By *James Severn*'s Accompt Current, due to him	11	415	2	6
	R	By *Timothy Sutton*, at *Barbadoes*, due to him	13	167	13	5¼
	R	By *Nathaniel Keeble*, of *Hull*, due to him	15	405	5	4
	R	By Stock, for my neat Estate	1	34658	11	10¼
				50211	15	—¼

Note, The fourth Line from the Top, mark'd with *Error* in the Margin, was done on Purpose to shew the Learner how to balance it; which see on the Dr. Side.



£.	s.	d.		P.	£.	s.	d.
412	10	—	Stock	1	10925	15	4 3/4
44708	19	7	Cash	1	32007	11	4 1/2
153	—	—	Canary	1	153	—	—
185	10	—	Hops	1	181	13	3
340	—	—	*French* Wine	2	340	—	—
49	—	—	Drugget	2	49	—	—
175	—	—	*Lisbon* Wine	2	229	—	—
179	4	—	*Norwich* Crape	2	179	4	—
97	10	—	Duroy	2	97	10	—
135	—	—	Sagathee	3	66	—	—
63	—	—	Serge	3	30	6	8
1601	19	— 1/4	Sir *Robert Johnson*	3	1601	19	— 1/4
1116	—	—	Sir *Humphrey Parsons*	3	216	—	—
1673	19	— 1/4	*William Baker*, Esq;	4	1637	19	— 1/4
1334	7	—	*William Warner*	4	1334	7	—
72	—	—	*Brandon George*	4	11	8	3
128	—	—	*Samuel Fairman*	4	128	—	—
528	13	—	*William Lowfield*, Esq;	4	528	13	—
674	14	3 3/4	*Thomas Johnson*	5	1033	16	8
980	—	—	*John Hammond*, Esq;	5	163	15	—
381	17	6	*Martin Unwin*	5	300	—	—
84	10	—	*Isaac Reynolds*	5	42	—	—
2293	6	—	*Thomas Preston*, Esq;	5	2293	6	—
1335	9	— 1/4	*Robert Uxley*	6	1335	9	— 1/4
24170	8	6	Ship *James*	6	24170	8	6
1433	—	—	*James Allen*	6	1433	—	—
48	4	7	Profit and Loss	7	25003	5	8
337	4	10	House-Expenses	7			
501	10	1 1/2	Voyage to *Amsterdam*	8	301	10	1 1/2
99	8	—	*Richard Lamb*, of *Harwich*	8	99	8	—
99	8	—	*William Angel*	8	99	8	—
140	7	10	*John Adams*	8	140	7	10
161	2	3 1/2	*J. Van Hoove*'s Accompt Current	8	161	2	3 1/2
9712	10	—	Bank Annuity	9	150	—	—
500	—	—	Insurance	9	42	—	—
910	—	—	Goods for the Accompt of *A. Van Schooten*	9	910	—	—
96616	12	9	Carried over		107396	4	2

The End of the

l.	s.	d.		P.	l.	s.	d.
96616	12	9	— — — — Brought over — — — —	—	107396	4	8
696	14	9	*Abraham Van Schooten*'s Accompt Current	9	696	14	9
2946	6	8	Voyage to *Copenhagen* in Co. bet. *S. S.* & self	10	2946	6	8
1478	7	11	*Samuel Smith*'s Accompt Current — —	10	1478	7	11
1473	3	4	Ditto — — — — in Comp. — —	10	1473	3	4
436	6	8	Honourable Commissioners of the Customs	10	436	6	8
11173	14	6	Old South-Sea Annuity — — — — —	10	180	—	—
5033	16	—	Thread in Co. — — — — — — —	11	5033	16	—
4185	16	6	*John Marsh* — — — — — — — —	11	4185	16	6
2101	15	6	*James Severn*'s Accompt Current — —	11	2516	18	—
2516	18	—	Ditto — — — — in Comp. — —	11	2516	18	—
2025	—	—	*Timothy Hart* and Co. — — — — —	12	1725	—	—
12	19	—¾	*John Herbert* — — — — — — — —	12	12	19	—¾
12	19	—¾	*John Smith* — — — — — — — —	12	12	19	—¾
412	19	—¾	*William Evans* — — — — — — —	12	12	19	—¾
1187	4	—¾	*James Jackson* — — — — — — —	12	612	19	—¾
737	19	—¾	*Thomas Jones* — — — — — — —	13	312	19	—¾
2510	—	—	*Jaques Jolliffe*'s Accompt Current — —	13	2510	—	—
1600	—	—	Ship *Hopewell* — — — — — — —	13	1600	—	—
167	13	5¼	Voyage from *Barbadoes* — — — —	13	167	13	5¼
—	—	—	*Timothy Sutton*, of *Barbadoes* — —	13	167	13	5¼
298	1	8	*John Parrot*'s Accompt Current — —	14	298	1	8
298	1	8	Ditto — — — — in Comp. — —	14	298	1	8
298	1	8	*George Hale*'s Accompt Current — —	14	298	1	8
298	1	8	Ditto — — — — in Comp. — —	14	298	1	8
1275	—	—	*Yorkshire* Cloth — — — — — — —	15	1275	—	—
1125	—	—	*Nathaniel Keeble*, of *Hull* — — — —	15	1530	5	4
425	—	—	*Yorkshire* Cloth, for the Accompt of *N. Keeble*	15	425	—	—
894	5	—¼	Sugar in Comp. — — — — — — —	15	894	5	—¼
400	—	—	*William Harman* — — — — — — —	15	400	—	—
201	12	9	Voyage to *Barbadoes* — — — — —	16	—	—	—
161	2	3½	*Jaques Van-Broek* — — — — — —	16	161	2	3½
33	15	—	Voyage from *Cadiz* — — — — — —	16	33	15	—
33	15	—	*Joram Conderil* — — — — — — —	16	33	15	—
70	1	6	Oranges and Limons — — — — —	16	42	10	—
20	—	3¼	Balance — — — — — — — — —	17	1174	11	4
143158	4	10			143158	4	10

Second Ledger.

1787		Cash Dr.		l.	s.	d.
Mar. 1	1	To Stock brought from the last Month	1	8099	4	2½
2	1	To Sir *Robert Johnson*, received in full	3	30	—	—
6	2	To Ship *James*, received in full of *John Herbert* for 1/16	6	125	—	—
8	2	To Ship *James*, received of Capt. *John Smith* in full for 1/16	6	125	—	—
17	2	To *William Baker*, Esq; received in Part	4	125	—	—
20	2	To Canary, for 1 Pipe sold to *William Dello*	1	30	—	—
25	2	To Sundry Accompts	—	174	—	—
				8708	4	2½

1787		Cash Dr.		l.	s.	d.
April 1	—	To Balance brought from the last Month	—	6989	8	7¼
10	3	To Ship *James*, received of *William Evans*, in full for 1/16	6	125	—	—
12	3	To Ship *James*, received of *James Jackson*, in full for 1/16	6	125	—	—
14	3	To Ship *James*, received of *Thomas Jones*, in full for 1/16	6	125	—	—
20	3	To *John Hammond*, Esq; received in full	5	100	—	—
30	4	To *William Warner*, received in full	4	34	7	—
				7498	15	7¼

1787		Cash Dr.		l.	s.	d.
May 1	—	To Balance brought from the last Month	—	6481	9	7¼
7	5	To Ship *James*, received of 7 owners, their 1/16 of Disbursements for the said Ship	6	495	19	—
17	5	To Canary, received of *William Coles*, in full for 1 Pipe	1	30	—	—
20	5	To Ship *James*, received in full for my Half Part of a *French* Prize	6	10000	—	—
				17007	8	7¼

1787		Per Contra Cr.		l.	s.	d.
Mar. 4	1	By Ship *James*, paid in Part	6	75	—	—
9	2	By *James Allen*, paid in full	6	1425	—	—
23	2	By *Thomas Preſton*, Eſq; paid in Part	5	89	7	—¼
26	2	By Ship *James*, paid *Thomas Young*, in full for Joiner's Work	6	20	17	—
27	2	By Ship *James*, paid *T. Pearce*, in full for Rigging	6	27	14	6
28	2	By Ship *James*, paid *Dryden Smith*, in full for Repairs	6	40	8	—
30	3	By Ship *James*, paid *Nathaniel Weſtall*, in full for Painting	6	7	4	6
31	3	By Houſe-Expenſes, paid ſundry Charges this Month	7	33	4	6
	R	By Balance remaining in Hand, carried to the next Month	—	6989	8	7¾
				8708	4	2¼

1787		Per Contra Cr.		l.	s.	d.
Apr. 3	3	By Ship *James*, paid the Block-maker in full	6	19	17	6
7	3	By Ship *James*, paid the Ship-chandler in full	6	700	13	—
24	4	By Voyage to *Amſterdam*, conſigned to *Jacob Van Hoove*	8	140	7	10
25	4	By Voyage to *Amſterdam*, paid *J. Adams*, for inſuring 100 Bags of Pepper	8	7	—	4½
27	4	By Ship *James*, paid *John Jones*, in full for Beef and Pork	6	109	10	6
30	4	By Houſe Expenſes, paid ſundry Charges this Month	7	39	16	10
	R	By Balance remaining in Hand, carried to the next month	—	6481	9	7¼
				7498	15	7¾

1787		Per Contra Cr.		l.	s.	d.
May 1	4	By Ship *James*, paid *James Thatcher*, in full for Bread, Flour and Peaſe	6	86	18	6
2	4	By Ship *James*, paid *John Preſwick*, in full for Cordage, &c.	6	46	17	—
3	4	By *William Angel*, for *Lamb's* Draft on me, payable to d° *Angel*	8	99	8	—
6	4	By Ship *James*, paid *John Pepwell*, in full for Smith's Work	6	73	11	6
10	5	By *Robert Uxley*, paid him in full	6	76	14	9
22	5	By Bank Annuity, at 94 l. *per Cent.* with Brokerage	9	9412	10	—
25	5	By *Thomas Preſton*, Eſq; paid *James Hart*, in full for repairing my Dwelling Houſe	5	17	9	6
31	6	By Houſe Expenſes, paid ſundry Charges this Month	7	43	11	2
	R	By Balance remaining in Hand, carried to the next month	—	7150	8	2¼
				17007	8	7¾

1787		Cash Dr.		l.	s.	d.
June 1	—	To Balance brought from the last Month – –	—	7150	8	2¼
5	6	To Goods for the Accompt of *A. Van-Schooten*, for 1000 Reams of Paper, received in full –	9	300	—	—
12	6	To Goods for the Accompt of *A. Van-Schooten*, for 120 Pieces of Holland, received in part –	9	100	—	—
16	7	To *Samuel Fairman*, received in full – – –	4	28	—	—
18	7	To Sir *Robert Johnson*, received in part – –	3	360	—	—
23	7	To *William Lowfield*, Esq; received in full – –	4	128	13	—
24	7	To Sir *Robert Johnson*, received in full – – –	3	150	—	—
27	7	To *Lisbon* Wine, sold *J. Hicks*, received in full –	2	105	—	—
				8322	1	2¼

1787		Cash Dr.		l.	s.	d.
July 1	—	To Balance brought from the last Month – –	—	7678	7	4¼
9	8	To Ship *James*, received in full for my Half Part of a *French* Prize – – – – – – –	6	12500	—	—
20	9	To Commissioners of the Customs, received in full – – – – – – – – – – – – –	10	436	6	8
24	9	To *John Adams*, received in full – – – –	8	129	3	3
26	9	To Sir *Humphrey Parsons*, received in part – –	3	16	—	—
				20759	17	3¼

1787		Cash Dr.		l.	s.	d.
Aug. 1	—	To Balance brought from the last Month – –	—	9696	17	3¼
3	10	To Thread in Comp. between *J. Severn* and self, for 1000 *lb.* sold for present Money –	11	900	—	—
12	10	To Sundry Accompts – – – – – – – –	—	2520	9	2
22	11	To Profit and Loss, received Half a Year's Interest on 500*l.* of *William Baker* – – – –	7	12	10	—
23	11	To Sundry Accompts – – – – – – – –	—	103	12	6
				13233	8	11¼

1787		Cash Dr.		l.	s.	d.
Sept. 1	—	To Balance brought from the last Month – –	—	11804	6	5¼
7	12	To Ship *Hopewell*, received of *Abraham Saunders* in full – – – – – – – – – – – –	13	1600	—	—
22	13	To *James Jackson*, received in part – – –	12	200	—	—
24	14	To Thread in Comp. received of *William Evans* in part – – – – – – – – – – – –	11	200	—	—
				13804	6	5¼

1787		Per Contra Cr.		l.	s.	d.
June 2	8	By Goods for the Accompt of *A. Van Schooten*, paid Freight, &c. – – – – – – – – –	9	196	17	6
28	7	By *A. Van Schooten*'s Accompt Current for sundry Accounts – – – – – – – – – –	9	406	7	6
30	7	By House-Expenses, paid sundry Charges this Month – – – – – – – – – – –	7	40	8	10
	R	By Balance remaining in Hand, carried to the next Month – – – – – – – – – –	—	7678	7	4¼
				8322	1	2¼

1787		Per Contra Cr.		l.	s.	d.
July 4	8	By Voyage to *Copenhagen*, in Comp. between *S. Smith* and self, each ½ – – – – – –	10	29	13	—
12	8	By Old S. S. Annuity, for 12000*l.* transferred to me at 91½ *per Cent.* and Brokerage – –	10	10993	14	6
23	9	By Thread in Comp. between *James Severn* and self, each ½ for Charges – – – – – –	11	17	14	6
31	9	By House Expenses, paid sundry Charges this month	7	21	18	—
	R	By Balance rem. in hand, carried to the next month	—	9696	17	3¼
				20759	17	3¼

1787		Per Contra Cr.		l.	s.	d.
Aug. 6	8	By Ship *James*, paid sundry Charges in refitting her	6	207	5	—
28	11	By Ship *Hopewell*, paid *Andrew Collins* in full –	13	1200	—	—
31	11	By House-Expenses, paid sundry charges this Month – – – – – – – – – – –	7	21	17	6
	R	By Balance remaining in Hand, carried to the next Month – – – – – – – – – –	—	11804	6	5¼
				13233	8	11¼

1787		Per Contra Cr.		l.	s.	d.
Sept. 5	12	By Sir *Humphry Parsons*, paid him in full – –	3	172	—	—
11	12	By *Yorkshire* Cloth, paid Charges in bringing 150 Pieces Home – – – – – – – –	15	27	4	6
11	12	By *Yorkshire* Cloth, for the Accompt of *Nathaniel Keeble*, for Charges – – – – – – – –	15	11	4	8
15	13	By Sugar in Comp. paid Custom and other Charges in bringing it Home – – – – –	15	66	16	6¼
20	13	By *Thomas Preston*, Esq; paid him in full – –	5	2185	16	—
30	14	By House Expenses, paid sundry Charges this month	7	22	12	6
	R	By Balance rem. in hand, carried to the next month	—	11318	12	3
				13804	6	5¼

1787		Cash Dr.		l.	s.	d.
Oct. 1	—	To Balance brought from the last Month – –	—	11318	12	3
	14	To *Timothy Hart* and Comp. received in part –	12	300	—	—
3	14	To *Yorkshire* Cloth, received in full for 50 Pieces	15	425	—	—
6	14	To *William Warner*, received my Legacy in full	4	1000	—	—
10	14	To Old S. S. Annuity, received Half a Year's Dividend on 12000*l.* due *Michaelmas* last –	10	180	—	—
14	14	To Bank Annuity, received Half a Year's Dividend on 10000*l.* due *Midsummer* last – –	9	150	—	—
18	14	To *William Harman*, received in full – – –	15	400	—	—
22	14	To *Thomas Jones*, received in part – – – –	13	300	—	—
26	15	To *Martin Unwin*, received in part – – – –	5	100	—	—
				14173	12	3

1787		Cash Dr.				
Nov. 1	—	To Balance brought from the last month – –	—	13827	1	1
4	15	To *Samuel Fairman*, received in full – – –	4	100	—	—
10	16	To Sundry Accompts – – – – – – – –	—	38	8	—
18	16	To Serge – – – – – – – – – – –	3	16	6	8
27	16	To *Martin Unwin*, received in part – – –	5	100	—	—
28	16	To *Jaques Van Broek*, received in full – – –	16	161	2	3½
				14242	18	—½

1787		Cash Dr.				
Dec. 1	—	To Balance brought from the last Month – –	—	12715	4	6½
	16	To *Timothy Hart* and Comp. received in part –	12	300	—	—
6	16	To *John Hammond*, Esq; received in full – –	5	30	—	—
9	17	To sundry Accompts – – – – – – – –	—	507	8	4
13	17	To *Thomas Preston*, Esq; received for the Repairs of my Dwelling-House – – – – –	5	17	9	6
20	18	To *Martin Unwin*, received in part – – –	5	100	—	—
24	18	To *Isaac Reynolds*, received in full – – – –	5	42	—	—
27	19	To *James Allen*, received in full – – – –	6	8	—	—
28	19	To Thread in Comp. between *James Severn* and self – – – – – – – – – – –	11	900	—	—
				14620	2	4½

The End of the

1787		Per Contra Cr.		l.	s.	d.
Oct. 6	14	By *William Warner*, paid him in full - - -	4	300	—	—
28	15	By Voyage to *Barbadoes* - - - - - - -	16	19	17	6
31	15	By Houſe-Expenſes, paid ſundry Charges this Month - - - - - - - - - - - -	7	26	13	8
	R	By Balance remaining in Hand, carried to the next Month - - - - - - - - - -	—	13827	1	1
				14173	12	3

1787		Per Contra Cr.				
Nov. 1	15	By *William Lowfield*, Eſq; paid him in full -	4	400	—	—
7	15	By *Thomas Johnſon*, paid in part - - - -	5	100	—	—
20	16	By Sir *Robert Johnſon*, paid him in full - -	3	1000	—	—
30	16	By Houſe-Expenſes, paid ſundry Charges this Month - - - - - - - - - - - -	7	27	13	6
	R	By Balance remaining in Hand, carried to the next Month - - - - - - - - - -	—	12715	4	6½
				14242	18	—½

1787		Per Contra Cr.				
Dec. 10	17	By *Thomas Johnſon*, paid my Inſurance on a Freight loſt - - - - - - - - - -	5	276	—	—
17	18	By *Timothy Hart* and Comp. paid them - -	12	1120	2	—
18	18	By Oranges and Limons, paid Freight, Cuſtom, *&c.* - - - - - - - - - - -	16	36	6	6
30	19	By *William Baker*, Eſq; paid him in full - -	4	463	17	4
31	19	By Houſe-Expenſes, paid ſundry Charges this Month - - - - - - - - - - - -	7	22	8	4
	R	By Balance remaining in Hand, carried to the next Month - - - - - - - - - -	—	12701	8	2½
				14620	2	4½

Second Caſh-Book.

THE BOOK of HOUSE-EXPENSES.

	House-Expenses Dr. to Cash.	l.	s.	d.	l.	s.	d.
1787							
Mar. 1	For a Scrubbing-brush – – – – –	0	1	0			
2	mending a Pair of Bellows – –	0	0	6			
3	a new Tea-kettle – – – – –	0	7	6			
4	mending the Crane, and 3 Hooks –	0	5	0			
	Fish – – – – – – – – –	0	2	6			
6	3 Washing-tubs – – – – –	0	9	0			
7	tinning a large Pot and 4 Saucepans	0	4	8			
					1	10	2
9	a Goose and 2 Ducks – – – –	0	6	0			
10	a Turky – – – – – – –	0	6	0			
11	the Baker's Bill – – – – –	0	19	8			
	the Butcher's Bill – – – – –	6	1	6			
13	3 lb. of Sausages – – – – –	0	1	6			
14	a Peck of Oysters – – – – –	0	3	0			
	a Peck of Onions – – – – –	0	0	6			
					7	18	2
16	a new Fire-shovel and Tongs – –	0	8	6			
17	a large Stew-pan – – – – –	0	8	6			
	the Apothecary's Bill – – – –	3	10	0			
19	a Load of Hay – – – – – –	1	10	0			
20	a Load of Straw – – – – –	1	0	0			
21	the Farrier's shoeing Whitefoot –	0	2	6			
	curing the Coachman's broken Shin	1	1	0			
	mending the Clock – – – –	0	10	6			
					8	11	•
23	a new Jack-line – – – – – –	0	2	0			
24	the Cook's Bill – – – – – –	0	17	6			
	a Turbot – – – – – – – –	0	10	6			
26	a Dozen large Eels – – – –	0	7	6			
27	a Dozen Limons – – – – –	0	1	6			
28	a Firkin of Butter – – – – –	1	8	0			
29	a Cheshire Cheese, wt. 50 lb. at 4 *d.* *per* lb. – – – – – – – –	0	16	8			
	the Baker's Bill – – – – –	1	1	6			
31	a Quarter's Rent – – – – –	10	0	0			
					15	5	2
					33	4	6

Note, A Continuation of the *House-Expenses* is needless; since enough has been said already to inform the Judgment of the Learner concerning the Nature of such a Book: the rest may be easily supposed.

The End of the second Book of House-Expenses.

A

SYNOPSIS,

OR

COMPENDIUM

OF

MERCHANTS ACCOMPTS:

CONTAINING

Particular RULES

FOR THE

True Stating of DEBTOR and CREDITOR,

In all the CASES that can happen in the whole Courſe of a

MERCHANT'S DEALING.

The Accompts of Merchants are of three Sorts, *viz.*

I. PROPER; wherein the Merchant trades by and for himſelf; which is either *Domeſtic*, *i. e.* Inland and at Home; or *Foreign*, *i. e.* Abroad.

II. FACTORAGE; wherein the Merchant acts as a *Factor* in Commiſſion, for one that employs him; and this alſo is either *Domeſtic* or *Foreign*.

III. IN COMPANY; wherein two or more Merchants join together in Trade; and have each a Share of the Gain, or bear a Share of the Loſs, in Proportion to his Share in the Stock, as is taught in the Rules of *Fellowſhip*.

I. Of PROPER ACCOMPTS.

1. Domestic.

In receiving and paying Mony.

Case 1. When an Inventory is taken of the ready Mony, Goods, Voyages, and Debts belonging or owing to me;

Rule, Dr. thoſe ſeveral Parcels and Parties, Cr. Stock or Principal.

Caſe 2. When an Inventory is taken of the Debts owing by me;

Rule, Dr. Stock or Principal, Cr. the ſeveral Parties to whom the ſame are due.

Caſe 3. When Mony is received of one Man for the Uſe of another, or for his own Uſe;

Rule, Dr. Caſh, Cr. the Perſon for whoſe Uſe it is received. The ſame when Mony is received for Goods formerly ſold.

Caſe 4. When Mony is paid to one Man for the Uſe of another, or for his own Uſe.

Rule, Dr. the Perſon for whoſe Uſe it is paid, Cr. Caſh. The ſame where Mony is paid for Goods formerly bought.

Caſe 5, When Mony is lent;

Rule, Dr. the Borrower for the Principal, Cr. Caſh.

Caſe 6, When Mony is borrowed;

Rule, Dr. Caſh, Cr. the Lender for the Principal.

Caſe 7, When Intereſt is received for Mony lent;

Rule, Dr. Caſh, Cr. Profit and Loſs. The ſame for prompt Payment received.

Caſe 8. When Intereſt is become due to me, and booked before received;

Rule, Dr. the Perſon who owes it, Cr. Profit and Loſs.

Caſe 9, When Intereſt is paid for Mony taken up;

Rule, Dr. Profit and Loſs, Cr. Caſh. The ſame for prompt Payment paid.

Caſe 10, When Intereſt is become due from me to another, and booked before paid;

Rule, Dr. Profit and Loſs, Cr. the Perſon to whom it is due.

Caſe 11, When Charges are paid on Goods in my own Poſſeſſion;

Rule, Dr. thoſe Goods, Cr. Caſh.

Caſe 12, When Charges are paid on petty Diſburſements in Trade;

Rule, Dr. Charges of Merchandize, Cr. Caſh.

Caſe 13, When Charges are paid on Houſe-Keeping, and all Expenſes thereunto belonging;

Rule, Dr. Profit and Loſs, or Houſe-Expenſes, Cr. Caſh.

Caſe 14, When India Stock, Bank Stock, South Sea Stock, or Annuity is bought;

Rule, Dr. ſuch Stock or Annuity, Cr. Caſh. The ſame if there be a Call of 5 *l.* &c. *per Cent.* upon my Share in any Capital Stock.

Caſe 15, When Intereſt is become due to me on ſuch Stock or Annuity, and booked before received;

Rule, Dr. that Stock or Annuity, Cr. Profit and Loſs.

Caſe 16, When India Stock, Bank Stock, South Sea Stock, or Annuity is ſold;

Rule, Dr. Caſh, Cr. ſuch Stock or Annuity.

Caſe 17, When my Debtor compounds with me, and I receive Part of the Debt for the Whole;

Rule, Dr. Caſh for what I receive, Dr. Profit and Loſs for what I loſe, Cr. the Perſon by Sundry Accompts, who compounds, for the whole Debt.

Caſe

Caſe 18. When I compound with my Creditor, and pay him Part of the Debt for the Whole;

Rule, Dr. the Perſon who receives, to ſundry Accompts for the Whole, Cr. Caſh for what I pay, Cr. Profit and Loſs for what is abated.

Caſe 19. When a Legacy is bequeathed to me;

Rule, Dr. the Executor, Cr. Profit and Loſs.

Caſe 20. When a Legacy is received;

Rule, Dr. Caſh, Cr. the Executor. If received before entered, Dr. Caſh, Cr. Profit and Loſs.

Caſe 21. When I receive a Legacy for the Uſe of another, myſelf being the Executor;

Rule, Dr. Caſh, Cr. the Legatee.

Caſe 22. When I pay a Legacy for the Uſe of another, myſelf being the Executor;

Rule, Dr. the Legatee, Cr. Caſh.

Caſe 23. When I receive Mony by Aſſignment;

Rule, Dr. Caſh, Cr. the Aſſignor.

Caſe 24. When I give an Aſſignment or Order on my Debtor to my Creditor;

Rule, Dr. the Perſon to whom the Aſſignment is given, Cr. the Perſon upon whom the ſame Aſſignment is charged.

Caſe 25. When I pay Money to another, by the Aſſignment or Order of my Creditor;

Rule, Dr. the Perſon who makes the Aſſignment, Cr. Caſh.

Caſe 26. When I receive a Promiſſory Note in Payment, and book it;

Rule, Dr. the Drawer or Endorſer of that Note, Cr. the Perſon of whom you receive it in Payment.

Caſe 27. When I deliver the ſaid Note in Payment afterward;

Rule, Dr. the Perſon who receives it, Cr. the ſaid Drawer or Endorſer.

Caſe 28. When I pay Charges on Houſe-keeping, and all Expenſes thereunto belonging.

Rule, Dr. Profit and Loſs, Cr. Caſh.

In buying and ſelling Goods.

Caſe 29. When I buy Goods for preſent Mony;

Rule, Dr. the Goods bought, Cr. Caſh. The ſame with Lottery Tickets, which may be eſteemed as Goods.

Caſe 30. When I buy Goods for Time, *i. e.* on Truſt;

Rule, Dr. the Goods, Cr. the Seller. The ſame when ſeveral Payments are to be made by me, only mentioning in the Journal the ſeveral Times of Payment. The ſame alſo when Goods are taken in lieu of a Debt, either in Part or in the Whole.

Caſe 31. When I require an Abatement on Goods bought on Time, after they are booked, on the Accompt of Defect;

Rule, Dr. the Seller for the Abatement, Cr. the Goods bought. If the Accompt of Goods be cloſed, Dr. the Seller, Cr. Profit and Loſs.

Caſe 32. When I buy Goods for Part ready Mony, and Part Truſt;

Rule, Dr. the Goods, Cr. the Seller for the Whole. Then Dr. the Seller for what I pay, Cr. Caſh for the ſame Sum. Or Dr. the Goods to ſundry Accompts, Cr. Caſh for what I pay, and Cr. the Seller for what remains unpaid.

Caſe 33. When I buy Goods for Part ready Money, Part Truſt, and Part by Aſſignment;

Rule, Dr. the Goods to ſundry Accompts, Cr. Caſh for what I pay, Cr. the Perſon whoſe Bill I have aſſigned, and Cr. the ſelling Man for the reſt.

Caſe 34. When I ſell Goods for preſent Mony;

Rule, Dr. Caſh, Cr. the Goods. The ſame with Lottery Tickets, which may be eſteemed as Goods.

Caſe 35. When I ſell Goods for Time, *i. e.* on Truſt;

Rule, Dr. the Buyer, Cr. the Goods. The ſame when ſeveral Payments are to be made to me, only mentioning in the Journal the ſeveral Times of Payment. The ſame alſo when Goods are ſold in lieu of a Debt, either in Part, or in the Whole.

Caſe 36. When I make an Abatement on Goods ſold on Time, after they are booked, on the Accompt of Defect;

Rule, Dr. the Goods for the Abatement, Cr. the Buyer. If the Accompt of Goods be cloſed, Dr. Profit and Loſs. Cr. the Buyer.

Caſe 37. When I ſell Goods for Part ready Mony, and Part Truſt;

Rule, Dr. the Buyer for the Whole, Cr. the Goods: Then Dr. Caſh for what I receive, Cr. the Buyer for the ſame Sum. Or Dr. Caſh for the Mony received, Dr. the Buyer for what remains unpaid, Cr. the Goods by ſundry Accompts for the Whole.

Caſe 38. When I ſell Goods for Part ready Mony, Part Truſt, and Part by Aſſignment;

Rule, Dr. Caſh for what is received, Dr. the Perſon on whom I have taken the Aſſignment, Dr. the Buyer for the reſt, Cr. the Goods by ſundry Accompts for the Whole.

Caſe 39. When I buy ſeveral Sorts of Goods for ready Mony;

Rule, Dr. each of them for its reſpective Value, Cr. Caſh by ſundry Accompts for the Whole.

Caſe 40. When I buy ſeveral Sorts of Goods upon Truſt;

Rule, Dr. each of them for its reſpective Value, Cr. the Seller by ſundry Accompts for the Whole.

Caſe 41. When I ſell ſeveral Sorts of Goods for ready Mony;

Rule, Dr. Caſh to Sundry Accompts for the whole Value, Cr. each Sort for its reſpective Sum.

Caſe 42. When I ſell ſeveral Sorts of Goods on Truſt;

Rule, Dr. the Buyer to Sundry Accompts for the whole Value, Cr. each Sort for its reſpective Sum.

Caſe 43. When I want Rebate to be made on the preſent Payment of Mony, for Goods bought upon Time;

Rule, Dr. the Seller to Sundry Accompts for the whole Sum, Cr. Caſh for the Sum paid, Cr. Profit and Loſs for the Rebate.

Note, This is ſuppoſed to happen a Day or two after the Goods are bought and booked.

Caſe 44. When I make Rebate on the preſent receiving of Mony for Goods ſold upon Time;

Rule, Dr. Caſh for the Sum received, Dr. Profit and Loſs for the Sum rebated, Cr. the Buyer by Sundry Accompts for the whole Sum.

Note, This is ſuppoſed to happen a Day or two after the Goods are ſold and booked.

Caſe 45. When I buy Goods of a Debtor, for a Debt due to me, their Value amounting to more than the Debt, and the Overplus is paid back in Mony preſently;

Rule, Dr. the Goods to Sundry Accompts for the whole Sum, Cr. the Seller for ſo much as his Debt was, Cr. Caſh for the Overplus.

Note, If ſeveral Sorts of Goods had been bought, and the Overplus return'd by me, then Firſt, Dr. each Sort for its reſpective Value, Cr. the Seller by Sundry Accompts for their whole Value: Secondly, Dr. the Seller for the Overplus paid back, Cr. Caſh for the ſame Sum.

Caſe

Caſe 46. When I ſell Goods to a Creditor, for a Debt due to him, their Value amounting to more than the Debt, and the Overplus is returned to me in Mony preſently;

Rule, Dr. the Buyer for ſo much as is owing to him, Dr. Caſh for the Overplus received, Cr. the Goods ſold by Sundry Accompts for the whole Sum.

Note, If ſeveral Sorts of Goods had been ſold, and the Overplus returned to me, then Firſt, Dr. the Buyer to Sundry Accompts for their whole Value, Cr. each Sort for its reſpective Value: Secondly, Dr. Caſh for ſo much as is received, and Cr. the Buyer for the ſame Sum.

Barter.

Caſe 47. When I give one Sort of Goods for another Sort of equal Value;

Rule, Dr. the Goods received, Cr. the Goods delivered.

Caſe 48. When I give one Sort of Goods for another Sort of greater or leſs Value;

Rule, Firſt, Dr. the Perſon who receives my Goods, Cr. thoſe Goods: Secondly, Dr. the Goods received by me, Cr. the Perſon who delivers them.

Caſe 49. When I give one Sort of Goods for ſeveral other Sorts of equal Value;

Rule, Dr. each particular Sort of Goods received for its reſpective Value, Cr. the Goods delivered by Sundry Accompts for the whole Value.

Caſe 50. When I give one Sort of Goods for ſeveral other Sorts of greater or leſs Value;

Rule, Firſt, Dr. each particular Sort of Goods received for its reſpective Value as above, Cr. the Seller by Sundry Accompts for the Whole: Secondly, Dr. the ſame Perſon as Buyer, and Cr. the Goods which he has bought.

Caſe 51. When I give ſeveral Sorts of Goods for one Sort of equal Value;

Rule, Dr. the Goods received to Sundry Accompts for their Value, Cr. each particular Sort of Goods delivered for its reſpective Value.

Caſe 52. When I give ſeveral Sorts of Goods for one Sort of greater or leſs Value;

Rule, Firſt, Dr. the Perſon to Sundry Accompts, to whom the Goods are delivered for their whole Value, Cr. thoſe Goods ſeverally for their reſpective Sums: Secondly, Dr. the Goods received, Cr. the Seller.

Caſe 53. When I give ſeveral Sorts of Goods for ſeveral other Sorts, either of equal, greater or leſs Value;

Rule, Firſt. Dr. each particular Sort of Goods received for its reſpective Value, Cr. the Seller of them by Sundry Accompts for the whole Value: Secondly, Dr. the ſame Perſon, as Buyer of the Goods delivered to him, to Sundry Accompts for the whole Value of them, Cr. each particular Sort for its reſpective Value.

Caſe 54. When I ſell Goods of one Sort for Part Goods of another Sort, and part ready Mony;

Rule, Dr. the Goods bought for their Value, Dr. Caſh for the Sum received, Cr. the Goods ſold by ſundry Accompts for their Value.

Caſe 55. When I ſell Goods of one Sort for Part Goods of another Sort, Part ready Mony, and Part Time;

Rule, Dr. the Goods bought for their Value, Dr. Caſh for the Sum received, Dr. the ſelling Man for the reſt, Cr. the Goods ſold by Sundry Accompts for their Value.

Caſe 56. When I ſell Goods of one Sort for Part Goods of another Sort, Part ready Mony, Part Time, and Part by Aſſignation;

Rule, Dr. the Goods bought for their Value, Dr. Caſh for the Sum received, Dr. the ſelling Man for what he owes, and Dr. the Perſon drawn on for his Sum, Cr. the Goods ſold by Sundry Accompts for their Value.

Caſe 57. When I buy Goods of one Sort, for Part Goods of another Sort, and Part ready Mony;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods ſold for their Value, Cr. Caſh for the Mony paid.

Caſe 58. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Money, and Part Time;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods ſold for their Value, Cr. Caſh for the Mony paid, and Cr. the ſelling Man for the reſt.

Caſe 59. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Mony, Part Time, and Part by Aſſignation.

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods ſold for their Value, Cr. Caſh for the Mony paid, Cr. the ſelling Man for what is due to him, and Cr. the Perſon drawn on for this Sum.

Shipping.

Caſe 60. When I buy a Ship for ready Mony;

Rule, Dr. the Ship, Cr. Caſh.

Note, The ſame for a Ship fitted out in which I have a Share.

Caſe 61. When I buy a Ship for Part ready Mony, and Part Time;

Rule, Dr. the Ship to Sundry Accompts, Cr. Caſh for the Money paid, Cr. the ſelling Man for the reſt.

Note, This is the ſame as Caſe 32 foregoing, which ſee.

Caſe 62. When I ſell a Ship for ready Mony;

Rule, Dr. Caſh, Cr. the Ship.

Caſe 63. When I ſell a Ship for Part ready Mony, and Part Time;

Rule, Dr. Caſh for the Mony received, Dr. the buying Man for what remains due, Cr. the Ship by Sundry Accompts for the Whole.

Note, This is the ſame with Caſe 37 foregoing, which ſee.

Freight.

Caſe 64. When I receive Freight;

Rule, Dr. Caſh, Cr. the Ship.

Caſe 65. When I pay Freight;

Rule, *Note*, This comes under the Head of *Charges of Merchandize*, as hereafter, or more properly, that particular Voyage where the Goods are conſigned.

Legacy.

Caſe 66. When I receive a Legacy in Houſes, Lands, or Goods;

Rule, Dr. thoſe Houſes, Lands, or Goods, Cr. Profit and Loſs.

Obligation.

Caſe 67. When I buy an Obligation of another for ready Mony;

Rule, Dr. the Perſon to pay to Sundry Accompts, Cr. Caſh for the Sum paid, Cr. Profit and Loſs for the Sum abated.

Caſe 68. When I ſell an Obligation for ready Mony, but for Loſs;

Rule, Dr. Caſh for the Sum received, Dr. Profit and Loſs for the Sum loſt, Cr. the Perſon to pay, by Sundry Accompts, for the whole Sum.

2. Foreign.

Goods.

Case 1. When Goods are ſent to Sea for my own Accompt, which were formerly entered in my Books;

Rule, Dr. Voyage to —— conſign'd to —— Cr. the Goods,

Caſe

Caſe 2, When Goods are ſent to Sea for my own Accompt, which were bought for preſent Mony, with all Charges paid thereon.

Rule, Dr. Voyage to —— conſign'd to —— Cr. Caſh.

Caſe 3. When Goods are ſent to Sea for my own Accompt, which were bought on Truſt;

Rule, Dr. Voyage to —— conſign'd to —— Cr. the ſelling Man.

Caſe 4. When Goods are ſent to Sea for my Factor's Accompt, which were formerly entered in my Books;

Rule. Dr. Factor's Accompt Current, Cr. the Goods.

Caſe 5. When Goods are ſent to Sea for my Factor's Accompt, which were bought for preſent Mony, with all Charges paid thereon;

Rule, Dr. the Factor's Accompt Current, Cr. Caſh.

Caſe 6. When Goods are ſent to Sea for my Factor's Accompt, which were bought on Truſt;

Rule, Dr. Factor's Accompt Current, Cr. the ſelling Man.

Premium of Inſurance.

Caſe 7. When my Goods are inſured by another Perſon, and I pay the Premium preſently;

Rule, Dr. Voyage to —— conſign'd to —— Cr. Caſh.

Caſe 8. When my Goods are inſured by another Perſon, and I do not pay the Premium preſently;

Rule, Dr. Voyage to —— conſign'd to —— Cr. the Inſurer.

Caſe 9. When I pay the Premium, upon Advice that my Goods are ſafely arrived;

Rule, Dr. the Inſurer, Cr. Caſh.

Caſe 10. When the Goods of another Perſon are inſured by me, and I receive the Premium preſently;

Rule, Dr. Caſh, Cr. Inſurance.

Caſe 11. When the Goods of another Perſon are inſured by me, and I do not receive the Premium preſently;

Rule, Dr. the Perſon whoſe Goods I have inſured, Cr. Inſurance.

Caſe 12. When I receive the Premium afterwards;

Rule, Dr. Caſh, Cr. the paying Man.

Mony.

Caſe 13. When I receive a Premium with *Advance* for the Inſurance of Goods formerly ſent to Sea; *i. e.* if I receive the Premium in Dollars, and ſell them for more, and receive the Stirling immediately;

Rule, Dr. Caſh to Sundry Accompts, Cr. the Man who paid the Dollars for what he paid them at, Cr. Profit and Loſs for the Gain in the Payment.

Caſe 14. When I ſell them for Gain, and receive the Sterling ſometime afterwards;

Rule, Dr. Caſh for the Gain only, Cr. Profit and Loſs for the ſame Sum.

Note, The other Part of this Caſh was entered in my Books before.

Caſe 15. When I ſell the aforeſaid Dollars for more to my Creditor;

Rule, Dr. the receiving Man to Sundry Accompts, Cr. Caſh for the Value of the Dollars, as they were at firſt received, Cr. Profit and Loſs for my Gain in the Payment.

Note, If my Creditor had received the ſaid Dollars immediately, the Remitter muſt be made Cr. inſtead of Caſh.

Caſe

Caſe 16. When I receive a Premium with *Loſs*, for the Inſurance of Goods formerly ſent to Sea; *i. e.* if I receive the Premium in Dollars, and ſell them for leſs, and receive the Sterling immediately;

Rule, Dr. Caſh for what I ſold them at, Dr. Profit and Loſs for the Loſs, Cr. the paying Man by Sundry Accompts for what I at firſt received them at.

Note, If Fraud be admitted in this Caſe, *i. e.* I be impoſed on by him that paid them to me, it will hold good.

Caſe 17. When I ſell them for Loſs, and receive the Sterling ſometime afterward;

Rule, Dr. Profit and Loſs for the Loſs only, Cr. Caſh for the ſame Sum.

Note, The Value of the Dollars which I received them at was entered in my Books before.

Caſe 18. When I ſell the aforeſaid Dollars for Loſs to my Creditor;

Rule, Dr. the receiving Man for what I ſold them at, Dr. Profit and Loſs for my Loſs on the Sale, Cr Caſh by Sundry Accompts for their firſt Value.

Note, If my Creditor had received the ſaid Dollars immediately, the Remitter muſt be made Cr. inſtead of Caſh.

The whole Coſt of Inſurance.

Caſe 19. When Goods of my own, that were inſured, are caſt away at Sea;

Rule, Dr. the Inſurer, Cr. Voyage to ——

Caſe 20. When Goods of my own, that were not inſured, are caſt away at Sea;

Rule, Dr. Profit and Loſs, Cr. Voyage to ——

Caſe 21. When the Inſurance is paid to me before I enter the Circumſtance in my Books;

Rule, Dr. Caſh, Cr. Voyage to ——

Caſe 22. When the Inſurance is paid to me after I have entered it;

Rule, Dr. Caſh, Cr. the Inſurer.

Caſe 23. When I hear of another Man's Goods inſured by me, being caſt away, and pay the Adventurer immediately;

Rule, Dr. Inſurance, Cr. Caſh.

Caſe 24. When I hear of another Man's Goods, inſured by me, being caſt away, and I do not pay the Adventurer immediately.

Rule, Dr. Inſurance, Cr. the Adventurer.

Goods wherein my Factor is concern'd for me.

Caſe 25. When my Factor buys Goods for my Accompt, or I ſend Goods to him to be diſpoſed of for me;

Rule, Dr. ſuch Goods in the Hands of ſuch Factor, or elſe Voyage to —— for Prime Coſt and Charges, Cr. ſuch Factor or Voyage.

Caſe 26. When theſe Goods are ſold;

Rule, Dr. the Factor's Accompt Current, Cr. Voyage to —— or elſe Cr. Goods in the Hands of ſuch Factor.

Note, An Accompt Current is that by which an Agent balances or makes even with his Employer.

Caſe 27. When Abatements are made on the aboveſaid Goods, through Defects afterwards found;

Rule, Dr. Profit and Loſs, Cr. Factor's Accompt Current.

Note, The ſame for bad Debts, Charges of Remittances, *&c.*

Caſe 28. When Goods of mine, in the Hands of one Factor, are ſent to another Factor;

Rule, Dr. Voyage to —— [the Place of the latter or receiving Factor] Cr. the former or ſending Factor.

Caſe 29. When I receive Goods in return from my Factor;

Rule, Dr. thoſe Goods, Cr. the Factor's Accompt Current for prime Coſt and Charges, as *per* Invoice, by a double Margin for the foreign Mony, and the Sterling.

Caſe

Caſe 30. When I pay Charges on the above Goods;
Rule, Dr. thoſe Goods, Cr. Caſh.

Mony between me and my Factor.

Caſe 31. When I draw Bills of Exchange upon my Factor, and receive the Contents preſently;
Rule, Dr. Caſh, Cr. the Factor's Accompt Current.
Caſe 32. When I draw Bills of Exchange upon my Factor, and get them accepted, but not received;
Rule, Dr. the Acceptor, Cr. the Factor's Accompt Current.
Caſe 33, When the Contents of ſuch accepted Bills are received by me ſometime afterwards;
Rule, Dr. Caſh, Cr. the paying Man or Acceptor.
Caſe 34. When my Factor draws Bills of Exchange upon me for Goods bought by him abroad, and I pay the Contents preſently;
Rule, Dr. the Drawer, Cr. Caſh.
Caſe 35. When I accept the Bills as above, but do not pay them preſently;
Rule, Dr. the Drawer, Cr. the Perſon to whom payable.
Caſe 36. When I pay thoſe accepted Bills afterwards;
Rule, Dr. the Perſon to whom payable, Cr. Caſh.
Caſe 37. When I remit Mony to my Factor, for Goods by him ſent to me;
Rule, Dr. ſuch Factor, Cr. Caſh.
Caſe 38. When Bills of Exchange are drawn by one of my Factors on another;
Rule, Dr. the Factor drawing, Cr. the Factor drawn on, charging and diſcharging in ſuch Coin as the Bills were received and paid in.
Caſe 39. When Bills of Exchange are drawn by one of my Factors on another, and the Mony is remitted to me, which I receive immediately;
Rule, Dr. Caſh, Cr. the Factor drawing.
Caſe 40. When Bills of Exchange are drawn by one of my Factors on another, and I receive the Contents at Uſance;
Rule, Dr. the accepting Man, Cr. the Factor drawing.
Caſe 41. When I have Mony in my Hands to negotiate with, and deliver it for Bills of Exchange;
Rule, Dr. Accompt of Exchanges, Cr. Caſh.
Caſe 42. When I diſpoſe of thoſe Bills for Mony;
Rule, Dr. Caſh, Cr. Accompt of Exchanges.
Caſe 43. When I pay Bills of Exchange in honour of the Drawer or Indorſer;
Rule, Dr. ſuch Drawer or Indorſer to Sundry Accompts, Cr. Caſh for the Principal and Charges, Cr. Profit and Loſs for the Commiſſion.

II. Of FACTORAGE ACCOMPTS.

I. Domestic.

CASE 1. When I pay Charges on Goods received on Commiſſion;
Rule, Dr. Goods for the Accompt of —— Cr. Caſh.
Caſe 2. When I ſell Goods in Commiſſion for ready Mony;
Rule, Dr. Caſh, Cr. Goods for the Accompt of ——
Caſe 3. When I ſell Goods in Commiſſion for Truſt;
Rule, Dr. the Buyer, Cr. Goods for the Accompt of ——
Caſe 4. When I ſell Goods in Commiſſion for Part ready Mony, and Part Truſt;

Rule

Rule, Dr. the Buyer for what he owes, Dr. Cash for what is received, Cr. Goods for the Accompt of —— by Sundry Accompts.

Case 5. When I barter Goods in Commission for other Goods;

Rule. Dr. the Goods bought, Cr. Goods for the Accompt of ——

Case 6. When I send Goods of my own to my Employer, with the Charges paid on shipping them;

Rule, Dr. Goods for the Accompt of —— to Sundry Accompts, or Dr. my Employer's Accompt Current to Sundry Accompts, Cr. the Goods sent out, Cr. Cash for the Charges.

Case 7. When I buy Goods for ready Mony, and send them directly to my Employer, with the Charges paid on them;

Rule, Dr. Goods for the Accompt of —— Dr. my Employer's Accompt Current, Cr. Cash for the Principal and Charges.

Case 8. When I buy Goods upon Trust, and send them directly to my Employer, with the Charges paid on them;

Rule, Dr. Goods for the Accompt of —— to Sundry Accomts, or Dr. my Employer's Accompt Current to Sundry Accompts, Cr. the Seller for their Value, Cr. Cash for the Charges.

Case 9. When Bills are drawn on me by my Employer, for Goods sold, and are payable at Usance;

Rule, Dr. Employer's Accompt Current, or Goods for the Accompt of —— Cr. the Person presenting the Bill.

Case 10. When I pay the said Bill presently;

Rule, Dr. the Employer's Accompt Current, or Goods for the Accompt of —— Cr. Cash.

Note 1, The same is to be observed when Mony is remitted by me to my Employer, before he draws on me.

2. When Bills of Exchange are booked upon Acceptance (as sometimes it may be necessary) draw two Accompts, one of *Bills payable*, and the other of *Bills receivable*, in the *Ledger*: the former must be made Dr. to my Factor's Accompt Current, and the latter must be made Cr. by it.

Case 11. When Goods in Commission are all sold, how must the Accompt be closed?

Rule, Dr. those Goods to Sundry Accompts, Cr. Cash, or Charges of Merchandize for the further Charges on them, as Porterage, Cartage, *&c.* Cr. Profit and Loss for the Commission and Warehouse-room.

2. Foreign.

Case 1. Goods in my Possession sent to my Factor, by Order of my Employer;

Rule, Dr. Voyage to —— consign'd to —— for the Accompt of —— (my Employer) to Sundry Accompts, Cr. Goods for the Accompt of —— (my Employer) Cr. Cash for the Charges.

Case 2. When those Goods are insured, and I pay the Premium presently;

Rule, Dr. Voyage to —— consign'd to —— for the Accompt of —— (my Employer) Cr. Cash.

Case 3. When I do not pay the Premium till afterwards;

Rule, Dr. Voyage to —— (as above) Cr. the Insurer.

Case 4. When I receive Advice from my Factor, that the Goods sent to him for my Employer are sold;

Rule, Dr. such Factor for my Employer's Accompts, Cr. Voyage to —— for the Accompt of —— (my Employer.)

Case

Caſe 5. When my Factor informs me that he hath made an Abatement for Defects, &c. found afterwards;

Rule, Dr. Voyage to —— for the Accompt of —— (my Employer) Cr. ſuch Factor for the Accompt of —— (my Employer)

Caſe 6. When Goods are returned to me from my Factor, for Goods ſold by him for my Employer;

Rule, Dr. the Goods received for the Accompt of my Employer, Cr. that Factor for the Accompt of my Employer.

Caſe 7. When I pay Charges thereon;

Rule, Dr. Goods received for the Accompt of my Employer, Cr. Cash.

Caſe 8. When Goods return'd from my Factor are contign'd directly from him to my Employer;

Rule, Dr. ſuch Employer's Accompt Current, Cr. Factor for my Employer's Accompt.

Caſe 9. When Commiſſion is due to me from my Employer, for Goods ſold by my Factor;

Rule, Dr. Voyage to —— for Accompt of —— (my Employer) Cr. Profit and Loſs.

Caſe 10. When I make Abatements afterwards, and for bad Debts;

Rule, Dr. Factor's Accompt Current, Cr. the Perſon to whom the Abatement is made, or whoſe Debt is loſt.

Caſe 11. When I pay Charges on Remittances, and Poſtage of Letters;

Rule, Dr. Factor's Accompt Current, Cr. Cash, or Charges of Merchandize.

Note, When Goods in Commiſſion are all ſold, the Produce clear of all Charges is called the *Neat Proceed*, for which *Dr. Goods for the Accompt of —— Cr. Factor's Accompt Current.*

III. COMPANY ACCOMPTS.

1. Myſelf keeping the Accompt, and having the Diſpoſal of the Goods.

CASE 1. When Goods in Company are bought by me for ready Money;

Rule, Dr. thoſe Goods for the Coſt, and Charges (if there be any) Cr. Cash: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

Caſe 2. When Goods in Company are bought by me on Truſt;

Rule, Dr. thoſe Goods for the Coſt, and Charges (if there be any) Cr. the ſelling Man: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

Caſe 3. When Goods in Company are ſold by me for ready Money;

Rule, Dr. Cash, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due from me to him.

Caſe 4. When Goods in Company are ſold by me on Truſt;

Rule, Dr. the Buyer, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. for his Share due to him as above at Caſe 3.

Caſe 5. When Goods in Company are ſold to myſelf;

Rule, Dr. thoſe Goods for proper Accompt, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. as above.

Caſe 6. When Goods in Company are ſold to my Partner;

Rule, Dr. his Accompt Current, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. as above.

Caſe 7. When Goods in Company are ſold by me for Part ready Mony and Part Time;

Rule, Dr. Caſh for what is received, Dr. the Buyer for what remains due, Cr. Goods in Company by Sundry Accompts for the full Value: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due to him.

Caſe 8. When Goods of my own are brought into Company;

Rule, Dr. Goods in Company, Cr. Goods proper: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his particular Share due to me.

Caſe 9. When the Whole is furniſhed by me;

Rule, Dr. Goods in Company, Cr. the ſelling Man if bought on Time, Cr. Caſh if bought for preſent Mony: Then Dr. Partner's Accompt Current, *&c.* as above at Caſe 8.

Caſe 10. When Goods of my Partner's are brought into Company;

Rule, Dr. Goods in Company, Cr. Partner's Accompt in Company: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 8.

Caſe 11. When the Whole is furniſhed by my Partner;

Rule, Dr. Goods in Company, Cr. Partner's Accompt Current for the Whole: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 8.

Caſe 12. When Goods in Company are all ſold; if there be Gain;

Rule, Dr. the Goods in Company to Sundry Accompts, Cr. Partner's Accompt in Company for his Share, Cr. Profit and Loſs for my Share.

Caſe 13. When Goods in Company are all ſold; if there be Loſs;

Rule, Dr. Partner's Accompt in Company for his Share of the Loſs, Dr. Profit and Loſs for my Share, Cr. the Goods in Company by Sundry Accompts.

Note, After the Entries belonging to theſe two laſt *Caſes* are made, the Accompt of *Goods in Comp. and Partner's Accompt in Comp.* will ſtand balanced.

Caſe 14. When Goods in Company are ſent over-ſea to be ſold, I paying the Charges;

Rule, Dr. Voyage to —— in Company to Sundry Accompts for the whole Charge, Cr. Goods in Company for their Value, Cr. Caſh for the Charges: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share of Coſt and Charges due to me.

Caſe 15. When I buy Goods for Company Accompt with ready Mony, and ſhip them off, paying the Charges of ſhipping;

Rule, Dr. Voyage in Company for the whole Charge, Cr. Caſh for the ſame Sum: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe 16. When I buy Goods for Company Accompt, on Truſt, and ſhip them off before they are entered in my Ledger, paying the Charges of ſhipping;

Rule, Dr. Voyage to —— in Company to Sundry Accompts for the whole Charge, Cr. the Seller for the prime Coſt, Cr. Caſh for the After-Charges: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe 17. When I receive Goods from our Factor for Company Accompt, in return for Goods ſent and ſold, with Charges paid by me at the Receipt thereof;

Rule, Dr. Goods received in Company to Sundry Accompts for their prime Coſt and Charges, Cr. Factor at —— for Company Accompt for the Coſt and Charges, as *per* Invoice, Cr. Caſh for the Charges paid at their Receipt: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe 18. When Goods are ſent from my Factor in one Place, to our Factor in another Place;

Rule, Dr. Voyage to —— conſign'd to our Factor, Cr. my Factor at —— his Accompt Current: Then Dr. Partner's Accompt Current, *&c.* as at Caſe 14.

Caſe

Caſe 19. When Goods are ſent by our Factor in one Place, to my Factor in another Place, in Return for Goods ſold for Company Accompt;

Rule, Dr. Voyage to —— conſign'd to —— my Factor at —— Cr. our Factor at —— Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share of the ſaid Goods.

Caſe 20. When Goods are ſold by our Factor, as *per* his Advice;

Rule, Dr. Factor at —— his Accompt Current, Cr. Voyage to —— in Company.

Caſe 21. When I receive Advice that my Factor hath afterwards made ſome Abatements;

Rule, Dr. Voyage to —— Cr. Factor at —— his Accompt Current.

Caſe 22. When I receive Mony of my Partner for his Share of Goods formerly bought;

Rule, Dr. Caſh, Cr. Partner's Accompt Current.

Caſe 23. When Mony is remitted to me, by our Factor for Goods ſold;

Rule, Dr. Caſh, Cr. Factor at —— his Accompt Current: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due to him.

Caſe 24. When Mony is remitted to me, by our Factor for Goods ſold, but payable at Uſance;

Rule, Dr. the accepting Perſon, Cr. Factor at —— his Accompt Current: Then Dr. Partner's Accompt in Company, *&c.* as at Caſe 23.

Caſe 25. When I pay Mony on Sight of my Partner's Bill;

Rule, Dr. Partner's Accompt Current, Cr. Caſh.

Caſe 26. When I give to my Creditor an Aſſignment on my Partner, for his Share of the Goods in Company;

Rule, Dr. the Receiver of the Aſſignment, *i. e.* my Creditor, Cr. Partner's Accompt Current.

2. My Partner keeping the Accompt, and having the Diſpoſal of the Goods.

CASE 1. When I pay my Share in Mony;

Rule, Dr. Partner's Accompt in Company, Cr. Caſh.

Caſe 2. When I furniſh my Share in Goods;

Rule, Dr. Partner's Accompt in Company, Cr. the Goods.

Caſe 3. When I furniſh both my own and my Partner's Share;

Rule, Dr. Partner's Accompt in Company for my Share, Dr. Partner's Accompt Current for his Share, Cr. the Goods by Sundry Accompts.

Caſe 4. When my Partner furniſhes my Share, as well as his own;

Rule, Dr. Partner's Accompt in Company, Cr. Partner's Accompt Current for my Share only.

Caſe 5. When my Partner ſends me an Accompt of the Sale of Goods in Company;

Rule, Dr. Partner's Accompt Current, Cr. his Accompt in Company for my Share of the neat Proceed.

Caſe 6. If there be Gain on the above Sale;

Rule, Dr. Partner's Accompt in Company, Cr. Profit and Loſs.

Caſe 7. If there be Loſs;

Rule, Dr. Profit and Loſs, Cr. Partner's Accompt in Company.

Caſe 8. When my Partner draws on me for my Share of Goods in Company, and I pay the ſame preſently;

Rule, Dr. Partner's Accompt Current, Cr. Caſh.

Caſe 9. When my Partner draws on me, as above, at Uſance;

Rule, Dr. Partner's Accompt Current, Cr. the demanding Perſon.

The

The general Balance of the whole Ledger, in order to transfer the ſame into new Books.

Obſervation 1. All Accompts are balanced either by *Balance*, or by Profit and Loſs; except Accompts in Company, which are balanced by the Goods in Partnerſhip for my Partner's Gain, or to thoſe Goods for his Loſs thereon.

Obſerv. 2. When Accompts with Perſons are made even by Receipts or Payments, thoſe Accompts ſtand balanced already.

Obſerv. 3. When Accompts remain unfiniſhed;

Caſe 1, If it be of Mony remaining in Hand;

Rule, Dr. Accompt of Balance, Cr. Caſh.

Caſe 2. If it be of Perſons who are Debtors;

Rule, Dr. Accompt of Balance, Cr. their Accompts.

Caſe 3. If it be of Perſons who are Creditors;

Rule, Dr. their Accompts, Cr. Balance.

Caſe 4. If it be of Goods, which are all ſold, and there is Gain;

Rule, Dr. thoſe Goods, Cr. Profit and Loſs.

Caſe 5. If it be of Goods, which are all ſold, and there is Loſs;

Rule, Dr. Profit and Loſs, Cr. thoſe Goods.

Caſe 6. If it be of Goods, Part ſold and Part unſold;

Rule, For what is ſold Dr. and Cr. as above: For what is unſold Dr. Balance, Cr. the Goods at the prime Coſt.

Note, The ſame when all the Goods remain unſold.

Obſerv. 4. The Accompts of Inſurance, Charges of Merchandize, Intereſt, Houſe-Expenſes, *&c.* are all balanced by Profit and Loſs.

Obſerv. 5. The Accompts of Profit and Loſs, and Balance, are balanced by Stock, they being made Drs. to or Crs. by Stock, as their particular Balances direct.

Obſerv. 6. The Accompt of Stock is balanced by the ſeveral Balances of Profit and Loſs, and Balance, being brought thereto.

Obſerv. 7. The Accompt of Balance in the old Books, will be the Inventory in the new ones.

John Marks

FINIS.